

A COMPARISON OF THE COSTS OF EDUCATION WITH OTHER COSTS IN


WILSON COUNTY KANSAS

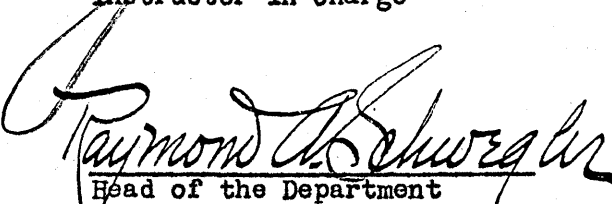
by

Ernest F. McCue  
B.S. in Education, 1919  
Kansas State Teacher's College  
Pittsburg, Kansas

Submitted to the Department  
of Education and the Faculty  
of the Graduate School of the  
University of Kansas in partial  
fulfillment of the requirements  
for the degree of Master of  
Science in Education.

Approved by:

  
Instructor in Charge

  
Head of the Department

September, 1929

#### ACKNOWLEDGEMENT

The writer wishes to take this means of expressing his appreciation to J.W. Twente, Professor of Education, University of Kansas, for his kindly counsel and guidance in the completion of this study.

## TABLE OF CONTENTS

	Page
Introduction - - - - -	1
Chapter I      Related Literature - - - - -	4
Chapter II      Specific Problem of the Study and Method of Procedure - - - - -	6
Chapter III     Presentation of Data - - - - -	8
Chapter IV      Conclusions - - - - -	-87
Bibliography - - - - -	90

## LIST OF TABLES

	Page
Table 1...The Expenditures of Wilson County for the Ten Year Period Engind June 30, 1928	9
Table 2...The Percentage of each item is to the Total Expenditures of Wilson County by Year and for the Ten Year Period	10
Table 3...The Percent the Expenditures for the years 1919-20, 1920-21, 1921-22, 1922-23, 1923-24, 1924-25, 1925-26, 1926-27, 1927-28, are of the 1918-1929 Expenditures	23
Table 4...The Total Amount Spent for Education in Wilson County and the amount Spent by the County for Other Items except Education	24
Table 5...The percentage the total amount of money spent for Education is of the Other Items of Expenditure of Wilson County for the Ten Year Period Ending June 30, 1928.	25
Table 6...The Total amount of Money spent for Education during the Ten Years Ending June 30, 1928 by the Rural and Third Class City Schools of Wilson County Kansas and the amount Spent by the County for all other items	26
Table 7...The Percentage the Total Amount Spent for Education in Wilson County is of the other Expenditures of the County	27
Table 8...School Population, based on Average Daily Attendance for the Years 1918--1919 up to and Including 1927-28	39
Table 9...Cost of Education for the Years 1918--1919 up to and Including 1927--1928	44
Table 10..A Comparison by Percentages of the Educational Expenditures of 1920-21, 1921-22, 1922-23, 1923-24, 1924-25, 1925-26, 1926-27, 1927-28, with the Expenditures of 1918--1919	45
Table 11..A Comparison by Percentages of the Costs of Elementary Education in the Rural Schools; Elementary Education in the Graded Schools; the Amount of Money Spent by the Graded School Districts for all Education; and the Amount of Money Spent for Secondary Education	46
Table 12..The Cost of Living Based on The Purchasing Power of the Dollar in 1913	53

Table 13..Cost of Education According to the Buying Power of the Dollar in 1913, for the School Years 1918--1919 up to and Including 1927-1928	54
Table 14..The Cost of Elementary Education per Pupil in the Rural Schools per Pupil Based on Average Daily Attendance	55
Table 15..The cost of Elementary Education Per Pupil in the two or More Teacher Schools of Wilson County, based on Average Daily Attendance	57
Table 16..The Cost of Secondary Education Per Pupil in the Districts of This Study Maintaining High Schools Based on Average Daily Attendance	59
Table 17..The Amount Secondary Education has Cost the Rural Schools for the Ten Year Period Ending June 30, 1928	66
Table 18..The Amount of Money Raised Under the Barnes Law by a Tax on the Assessed Valuation of the Districts Maintaining High Schools	67
Table 19..The Amount of Money Received Under the Barnes Law by the Districts of this Study Maintaining High Schools, during the Five Year Period Ending June 30, 1928	67
Table 20..The Amount of Barnes fund raised by Wilson County for the Five Year Period Ending June 30, 1928 and the Percent Received by the High Schools of the Third Class Cities for the Five Year Period Ending June 30, 1928	68
Table 21..The Total Cost of Education for the Rural Districts	74
Table 22..The Percentage the Cost of Elementary and Secondary Education in the Rural Districts is of the Total Cost of Education in these Districts for the Ten Year Period Ending June 30, 1928	75
Table 23..Percentage of Costs of Elementary and Secondary Education in the Graded School Districts not Maintaining high schools is to the Total Cost of Education in these Districts for the Five Year period ending June 30, 1928	77
Table 24..The Total Cost of Education in Graded School Districts not Maintaining High School	78
Table 25..The Cost of Secondary Education in Wilson County in the Districts Maintaining a High School	79

Table 26..The Percentage of the Amount of Money Received from the Various Sources for Secondary Education is of the Total Cost of Secondary Education in the High School Districts of this Study for the Five Year Period Ending June 30, 1928	81
Table 27..The Percentage the Barnes Fund Obtained from the Rural Districts, the Graded School Districts Maintaining a High School, the Graded School Districts not Maintaining a High School and from Other Taxable Property of the County is of the Total Cost of Secondary Education for the five year period ending June 30, 1928	84
Table 28..The Total Amount Education Cost School Districts Maintaining Both Elementary and High Schools for the Five Year Period Ending June 30, 1928.	85
Table 29..The Percentage the Cost of Elementary and Secondary Education in the Graded School Districts Maintaining both Secondary and Elementary Schools is of the Total Amount Spent for Education for the five year period ending June 30, 1928	86
Table 30..The Percentage of Money Raised by Local Taxation for Secondary Education is of the Total Cost of Secondary Education for the Five Year Period Ending June 30, 1928	86

## LIST OF CHARTS

		Pages
Charts 1 to 10	A Comparison of the Expenditures of Wilson County for the Ten Year Period--1918--1928	11-20
Chart 11	A Comparison of the Total Expenditures of Wilson County for the Ten Year Period Ending June 30, 1928	21
Charts 12 to 21	A Comparison of the Expenditures for Education in the County with the Other Expenditures of the County for the Ten Year Period--1918--1928	28-37
Chart 22	A Comparison of the Total Expenditures for Education in Wilson County with the Total Expenditures of the County for the Ten Year Period Ending June 30, 1928	38
Chart 23	The Rural School Attendance for the Ten Year Period Ending June 30, 1928	40
Chart 24	The Grade School Attendance for the Ten Year Period Ending June 30, 1928	41
Chart 25	The High School Attendance for the Ten Year Period Ending June 30, 1928	42
Charts 26 to 35	A Comparison of the Amount of Money Spent by the Grade and Rural School Districts for Education with the Total Amount Spent for Education by These Districts for the Ten Year Period 1918--1928	47-51
Chart 36	The Purchasing Power of the Dollar Based on the Cost of Living in 1913	52
Charts 37 to 41	A Comparison of the Amount of Money Spent by the Grade and Rural School District for Education with the Total Amount Spent for Education for the five year period 1918--1923 According to the Buying Power of the Dollar in 1913	60-61
Charts 42 to 46	A Comparison of the Amount of Money Spent by the Grade and Rural School District, the Grade Districts for Elementary Education and the Grade Districts for Secondary Education with the Total Cost of all Education for the Five Year Period--1924-1928	62-64

		Pages
Charts 47 to 51	A Comparison of the Amount of the Barnes Fund Raised from the Rural and High School Districts, with the Total Amount of the Fund for the five year Period 1918-1923	69-71
Charts 52 to 56	A Comparison of the Barnes Fund from the Rural and Graded Districts, and the Amount of the Fund Received by the High School Districts with the Total Amount of the Barnes Fund for the five year Period 1923-1928	71-73
Chart 57	A Comparison of the Expenditures for Elementary and Secondary Education with the Total Expenditures of the Rural Districts for the Ten Year Period Ending June 30, 1928	76
Chart 58	A Comparison of the Total Amount of the Barnes Fund, and the Amount of it Received from Various Sources with the Total Cost of Secondary Education for the Five Year Period Ending June 30, 1928	83



## INTRODUCTION

"One of the outstanding educational problems of the present time is that of obtaining adequate financial support for the public schools!"<sup>(1)</sup>

Fifty-nine years ago the United States made its first accounting of its school children. This was done by the Bureau of Education. The first accounting showed that there were 4,000,000 children attending the public schools in the United States. Since then the increase has been far more rapid than the population. This marked gain in school population has been made in spite of the fact that the population of children in proportion to the whole population has been falling off slowly and steadily.

"While pupil population has been increasing from 4,000,000 to over 16,000,000, the expenditures have gone from \$63,000,000 to over \$764,000,000 annually and there is no indication that they will become less."<sup>(2)</sup>

Increased public expenditures are always a problem in every public enterprise. One of the most important aspects of this problem is presented by the following question: Has the burden of taxation been growing more rapidly than the ability to pay?

- - - - -

(1) W.R. Burgess. Trend in School Costs. Department of Education. Russel Sage Foundation.

(2) J.K. Norton. Ability of the State to Support Education. N.E.A. Research Bulletin. Vol. 6, Washington, D.C. January 1926.

In 1926 2.41% of our national income was expended for public elementary schools and this represents 23.69% of all tax collections.<sup>(1)</sup>

We hear much today concerning the cost of education and the question arises as to whether we are paying more in proportion than we pay for other things.

Every unit of government has its ability to pay for the things that it needs. This is determined by its wealth, income, and combination of wealth and income. Regardless of the plan of fiscal support, education must compete to some extent with other governmental functions in obtaining support and all support must come from the same income.

There is a marked difference between public school business and private business, when the nature and sources of capital and operating revenue are considered. The amount of funds available for operating a public school system is not necessarily measured by the ability to market the production, or by the demands of the service. There is relatively little competition with other similar institutions for business, or for money to support the undertaking as is generally found among private enterprises.

There are many forces which enter in to determine the limits of available capital for the current program of public

- - - - -

(1) J.K. Norton. Can the Nation Afford to Educate Its Children? N.E.A. Research Bulletin. Vol. 6, No. 5, Washington, D.C. November, 1928.

education. The community may not be able to distinguish what it wants more from what it wants less and as a consequence the public schools may not receive support in proportion to the need and public funds may not be allocated on the basis of merit or economic desirability. Democracy has yet to learn through intelligent discrimination how to transfer its interests from a less desirable to a more desirable object.

Public education must depend for educational support upon public discrimination of economic values. Since this is true, it places the responsibility upon administrators and school boards to justify the expenditures in a way that can be understood and appreciated by members of the community.

School boards and superintendents, very often, do not know how educational expenditures compare with other expenditures; neither do they know the ability of their community to pay for education.

The purpose of this study is to find the facts as they exist along the lines of this problem in Wilson County, Kansas.

## CHAPTER I

### RELATED LITERATURE

In investigating the literature of the field, no studies were found that deal directly with this subject. However, several studies were found, which in part, had a direct relationship to this problem.

Mabel Newcomer, in a study of the finances of public education in the United States, made the following findings:

"The cost of public education in the United States, measured in actual dollars, increased much faster from 1910 to 1920 than any preceeding ten year period since 1870. In spite of its rapidly mounting cost, education is receiving noticeably smaller proportions of total governmental expenditures than formerly.

The percentage of governmental expenditures devoted to education decreased from 17.6% in 1910 to 11.8% in 1920, or about  $\frac{1}{3}$ ; in the same period the percentage of national governmental expenditures decreased about  $\frac{1}{4}$ , while the state governmental expenditures devoted to education decreased  $\frac{1}{5}$ . Only in the case of local governmental expenditures did the percentage for education increase and then only  $\frac{1}{9}$ .

The best single item for comparison with the increasing educational costs is the cost of highways. The costs of education and highways, although increasing rapidly in amount, comprised only 19.8% of the total governmental budget in 1920, as against 28.6% in 1910, and 31.6 in 1915.

The cost for highways was increasing at a far greater rate than the cost for education. Of the total governmental expenditures the percentage for education in 1920 had decreased to only  $\frac{4}{5}$  of what it had been in 1910, while the percentage for highways had increased in 1920 five times what it had been in 1910.

Of the total local governmental expenditures, the percentage for education increased about  $\frac{1}{9}$  while the percentage for highways increased about  $\frac{1}{30}$ ."<sup>(1)</sup>

- - - - -

(1) Financial Statistics of Public Education in the United States, for 1910---1920. Mabel Newcomer.

H.G. Clark reports the following: "Twelve and four tenths percent of the cost of the government in New York State in 1910 was caused by education, while in 1920, 9.44% of the cost of government was caused by education. The increase was caused by the increasing governmental expenditures due to the war.

Education does not occupy a very large place in the county budget. A liberal city of 51,000 spends as much for education as all the counties of the state."<sup>(1)</sup>

Harlan Updegraff<sup>(2)</sup> found that the most expensive education in New York state is obtained in the rural schools, and those excessive costs are found in at least 1/8 of the districts.

The cost per pupil in the rural school districts, are on the whole, higher than the cost per pupil in the cities.

The United States Commissioner of Education,<sup>(3)</sup> in his report to the Secretary of Interior for the fiscal year ending June 30, 1928, gives a brief outline of the important movements in the field of education and presents the following statistics, based on the data collected by the Bureau of Education for 1926; The total cost of maintaining and operating all of the schools of the United States (public and private) in 1926 is reported as \$2,744,979,689. The total cost of public elementary and high schools in 1903 was \$251,457,625; by 1913, this amount had doubled; by 1920 it had again doubled and, by 1926 it was \$2,026,308,190. This doubling process promises not to continue indefinitely since the increase in expenditures has been slowing down during the past two or three years. The cost per pupil in average daily attendance was \$95.17 in 1924, \$98.45 in 1925, and \$102.50 in 1926.

The growth of secondary education which has been one of the outstanding developments of recent years, continues at almost undiminished rate. At present time more than half the population of high school age are in actual high school attendance. High school enrolments have more than doubled since 1920.

- - - - -

(1) Cost of Government in the Support of Education. H.F. Clark, Bureau of Publications. Teacher's College. Columbia.

(2) Rural School Survey of New York State. 1922. Harlan Updegraff. New York School Survey Report. Vol. 3.

(3) Report of the United States Commissioner of Education to the Secretary of the Interior. June 30, 1928. Journal of N.E.A. Vol. 18, No. 1, Page 35.

## CHAPTER II

### SPECIFIC PROBLEM OF THE STUDY AND METHOD OF PROCEDURE

This is a comparative study of the cost of education in the rural school districts and third class cities of Wilson County Kansas as compared to the other expenses of the county. This study includes all of the school districts in the county with the exception of Fredonia and Neodesha and is made over the ten year period ending with the school year of 1927-1928.

The data used in this study were gotten from the records of the County Clerk at the Court House in Fredonia, Kansas, and from the annual reports of the County Superintendent of Public Instruction on file in the office of the State Superintendent of Public Instruction at Topeka, Kansas.

These data were obtained by the writer in person with the aid of the persons in charge of these offices. All data concerning the county expenditures were obtained from the County Clerk's ledger, a duplicate of which may be found in the County Treasurer's office. From this, the amounts expended for the various items were found.

All data pertaining to the schools of the study were obtained from the annual reports of the County Superintendent of Public Instruction. It is from this source that the amount of money expended annually for the various types of schools was found. It is also the authority for the valuation of the districts and annual average daily attendance as used in the study.

The data used are the same as are used by the County Superintendent of Public Instruction and County Clerk in making their reports, and are also used in the annual report of the State Superintendent of Public Instruction.

The purpose of this study is to picture the educational situation in Wilson County as it has been for the ten year period ending with the school year of 1927-1928.

The following are the specific questions to be answered:

1. What part of the total expenditures of the county is used for education?
2. How does the total amount of money spent for education in the county compare with the individual expenditures of the county?
3. What has been the cost of elementary education for the ten years of the study?
4. What has secondary education been costing the rural districts?
5. This county operates under the Barnes Law. How much of this money is raised by a tax on the assessed valuation of the high school districts?
6. During the last five years of the study, what part of the cost of secondary education has the rural districts been paying?

### CHAPTER III

#### PRESENTATION OF DATA

The expenditures of Wilson County are classified under the following heads: Education, General, Road, Bridge, Hospital, Farm Bureau, Poor, and Court House Repair.

Table I shows the amount of money expended each year for the period of the study for each item; the total amount of money spent during the period of this study for each item; and the total amount of money spent for all items.

Table II gives the percentages each item is for of the total annual expenditure. This is given for each year of the period of the study. It also shows the percentage the total amount spent for each item is to the total expenditures of the period.

Charts I to X inclusive, show the comparisons of the amount of money spent for each item of expenditure by Wilson County for the years 1918--1919, 1919--1920, 1920--1921, 1921--1922, 1922--1923, 1923--1924, 1924--1925, 1925--1926, 1926--1927, 1927--1928 respectively.

Chart XI shows a comparison of the amount of money spent for education by Wilson County for each year of the ten year period.



## THE EXPENDITURES OF WILSON COUNTY KANSAS FOR THE TEN YEAR PERIOD ENDING JUNE 30, 1928

	1919	1920	1921	1922	1923	
Education	\$18,032.21	\$29,691.90	\$32,879.88	\$30,401.96	\$33,081.07	
General	46,883.75	47,507.04	47,774.87	36,192.81	35,812.30	
Road	36,064.42	69,281.07	122,170.53	59,537.17	62,993.93	
Hospital	10,858.93	10,819.33	7,917.84	10,857.84	12,343.68	
Farm Bureau	1,803.22	1,979.46	1,782.64	1,990.60	2,263.00	
Poor	7,212.88	19,794.60	17,807.16	18,076.41	20,572.81	
Bridge	21,638.65	51,465.96	79,228.63	54,287.51	10,286.40	
Court House Repairs		7,837.30				
Total	142,494.06	238,376.66	309,561.55	211,344.30	177,353.19	
	1924	1925	1926	1927	1928	Total
Education	41,012.33	57,725.86	52,890.82	50,345.56	50,781.04	\$396,842.63
General	32,040.89	29,931.93	27,424.87	22,375.80	37,615.58	363,559.84
Road	98,489.83	61,788.04	51,911.37	52,769.60	55,482.97	670,488.93
Hospital	11,443.17	10,689.97	7,835.68	3,729.30	3,761.56	90,257.30
Farm Bureau	2,517.50	3,206.99	2,938.38	2,796.97	2,821.17	24,099.93
Poor	22,886.35	21,379.95	19,587.19	18,646.50	18,807.79	184,771.64
Bridge	11,443.17	42,759.89	58,767.58	55,939.50	41,377.14	427,194.43
Court House Repairs					18,807.79	26,645.09
Total	219,833.24	227,482.63	221,355.89	206,603.23	229,455.04	
Grand Total						2,183,859.79

TABLE II

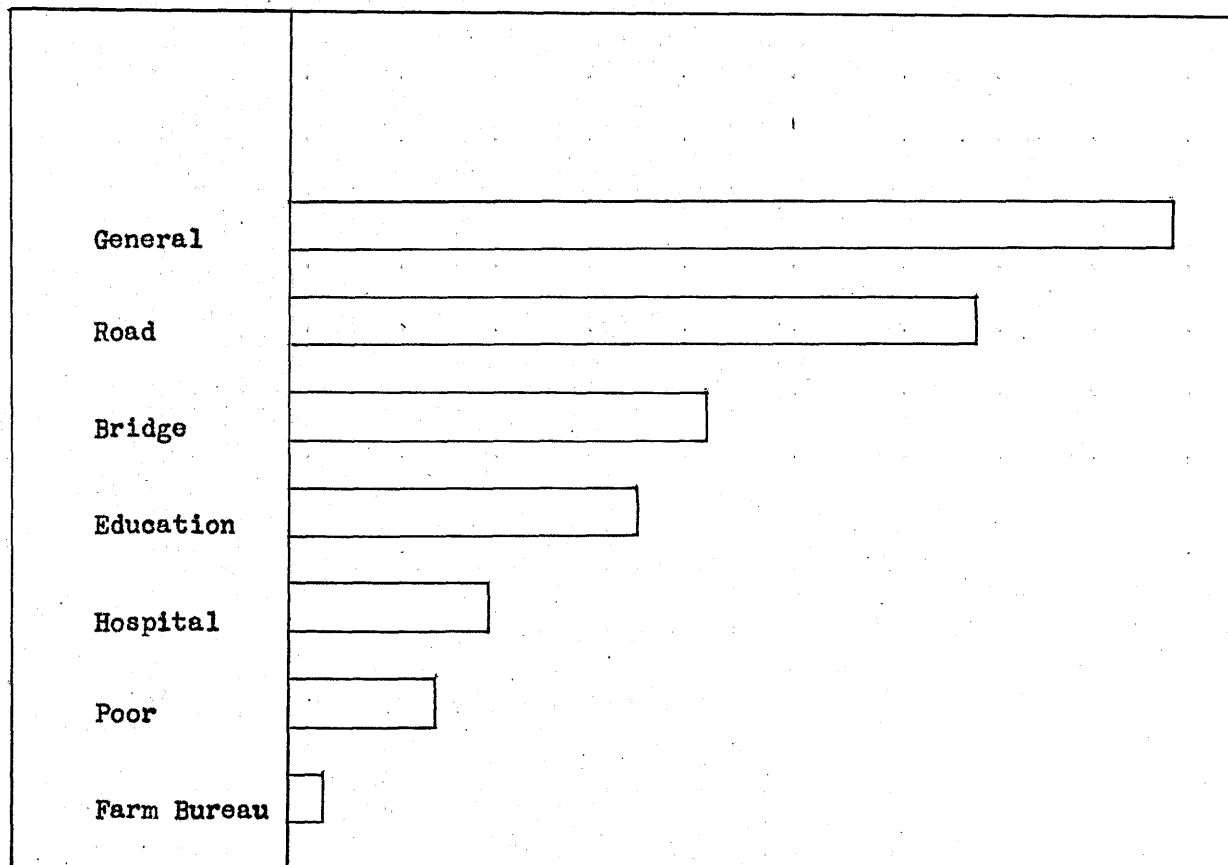
THE PERCENTAGE OF EACH ITEM IS OF THE TOTAL EXPENDITURES OF WILSON

BY YEAR AND FOR THE TEN YEAR PERIOD

	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	Total
Education	12.7	12.4	10.6	14.3	18.65	18.65	25.4	23.9	24.4	22.1	18.1
General	32.9	19.9	15.4	17.1	20.2	14.6	13.2	12.4	10.8	16.4	16.6
Road	25.3	29.1	39.4	28.1	35.5	44.8	27.2	23.5	25.5	24.2	30.7
Hospital	7.6	4.5	2.6	5.1	6.9	5.2	4.7	3.5	1.8	1.6	4.1
Farm Bureau	1.3	0.8	0.57	0.9	1.3	1.1	1.09	1.3	1.35	1.25	1.1
Poor	5.1	8.3	5.7	8.5	11.59	10.4	9.4	8.9	9.02	8.1	8.5
Bridge	15.1	21.2	25.6	25.6	5.8	5.2	18.7	26.09	27.07	18.03	19.7
Court House											
Repairs		3.3								8.2	1.2

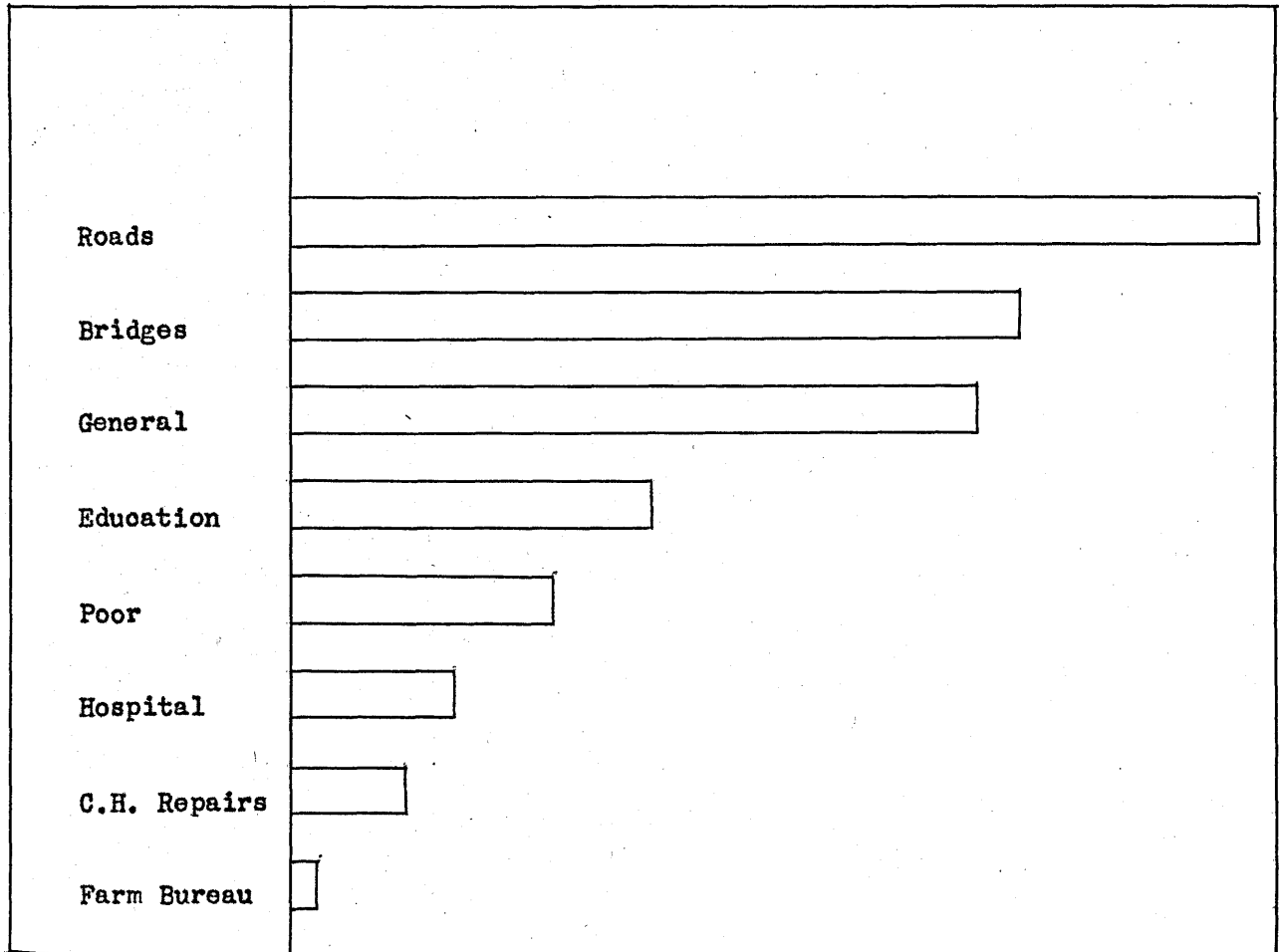
Education received 18.1% of the total amount of the money expended during this period. Roads received the highest percent of the expenditures, while the Farm Bureau received the least.

CHART I  
A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1918--1919



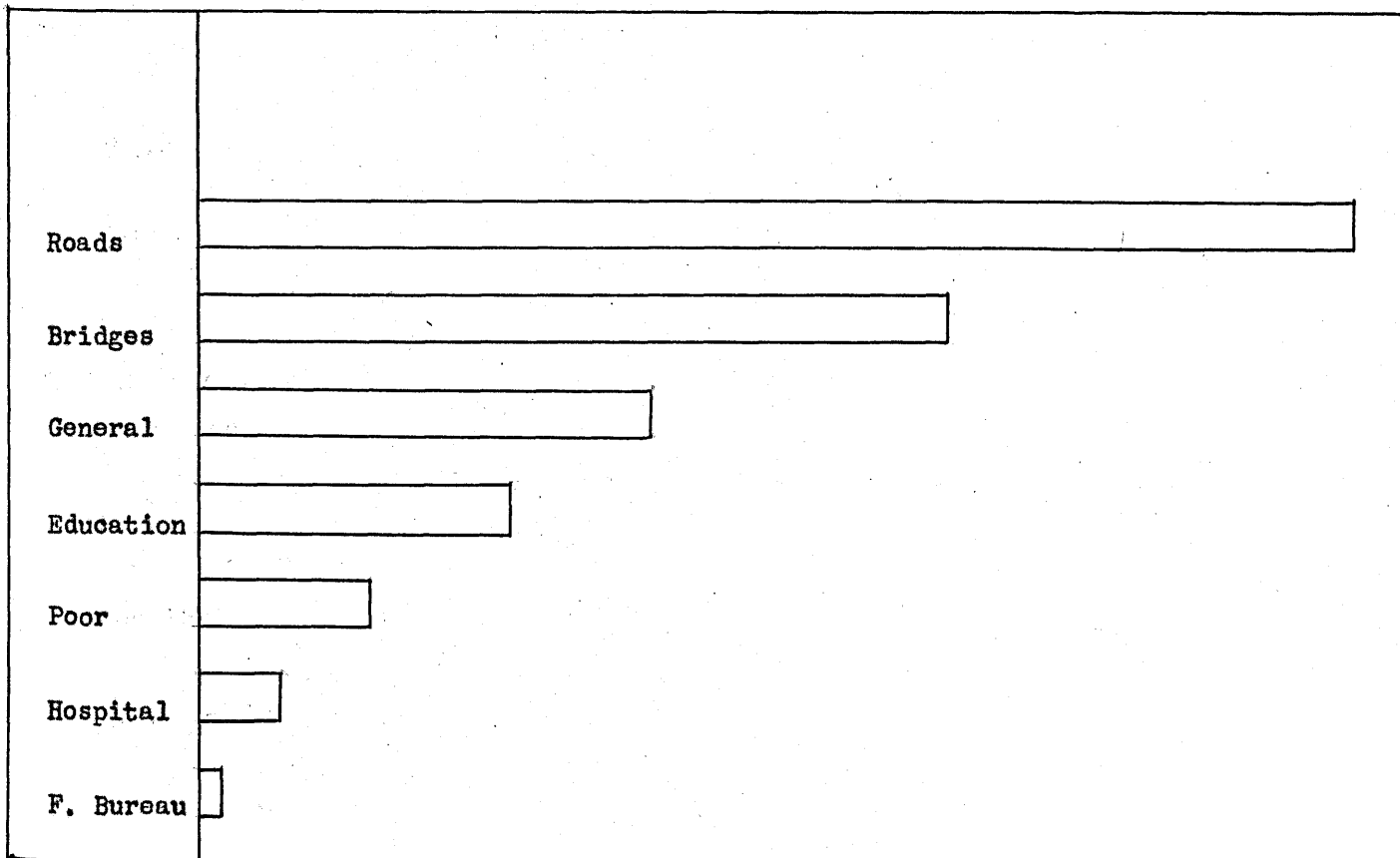
## CHART II

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1919--1920



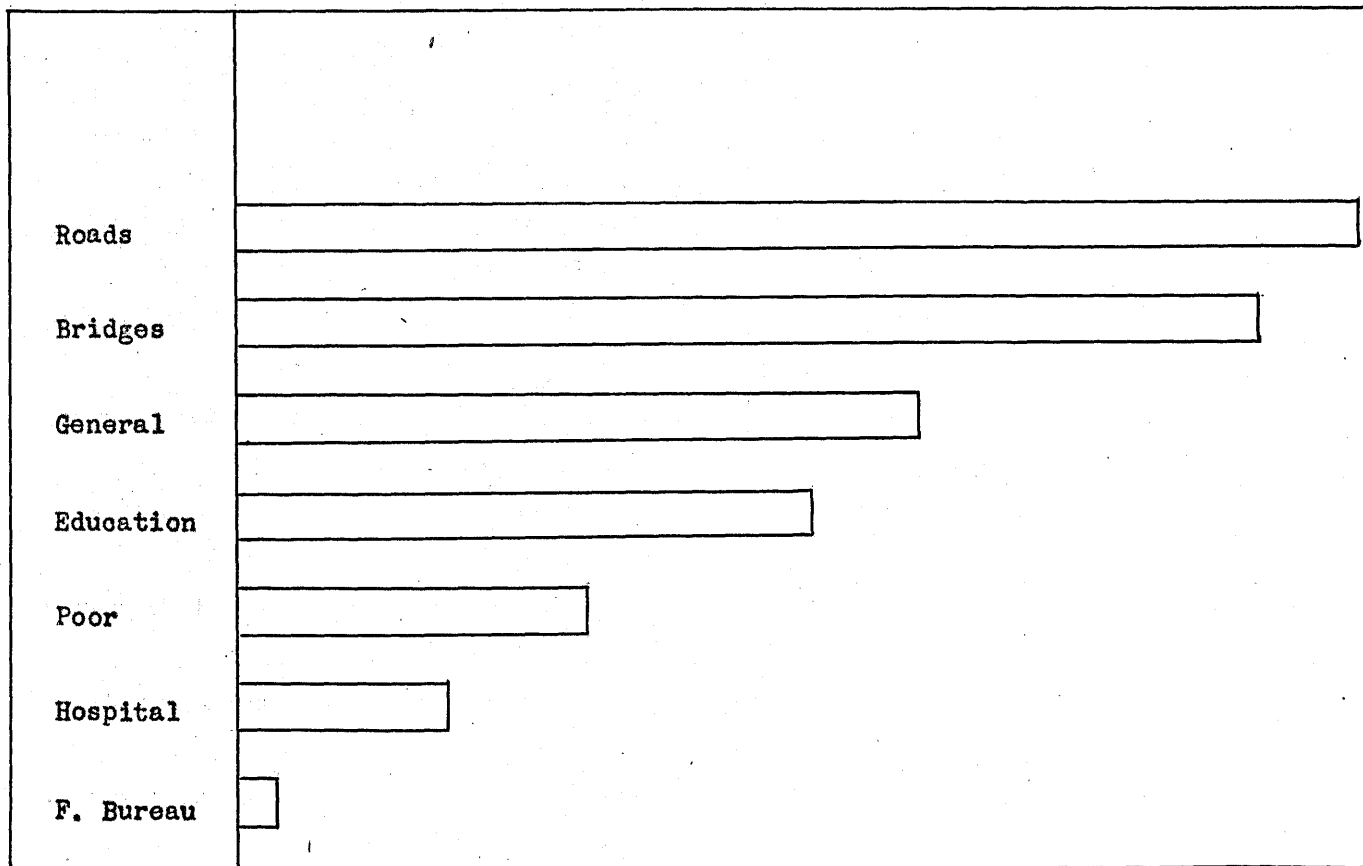
## CHART III

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1920--1921



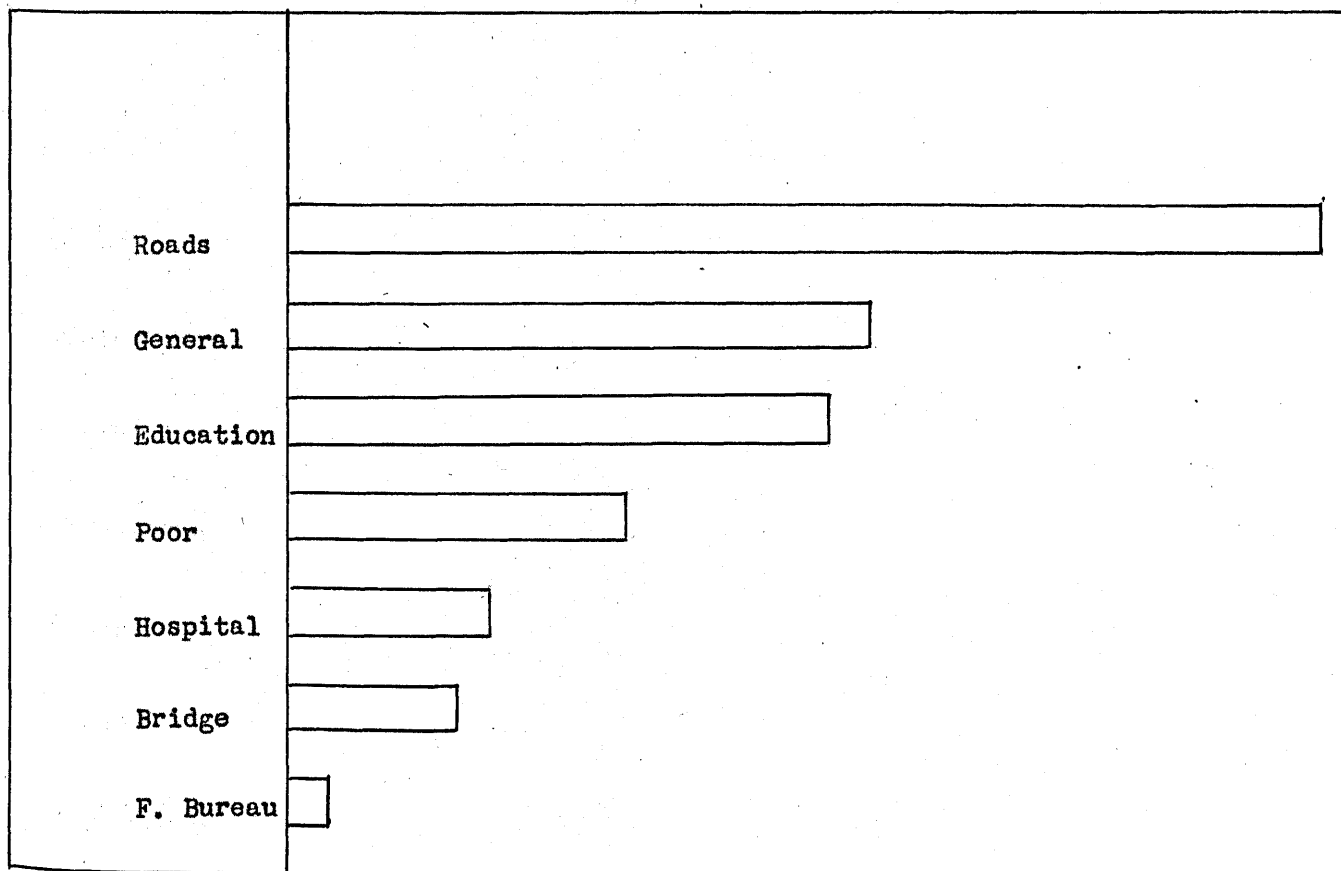
## CHART IV

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1921--1922



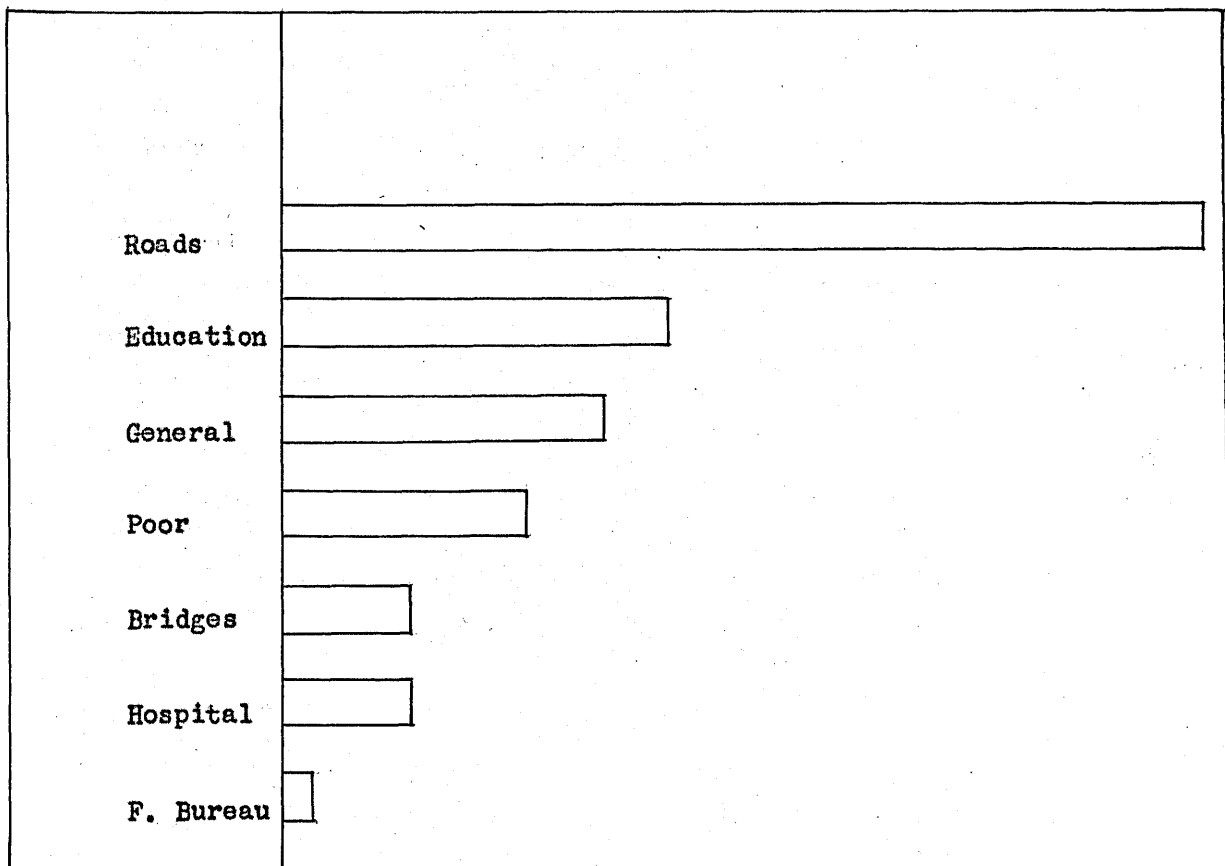
## CHART V

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1922--1923



## CHART VI

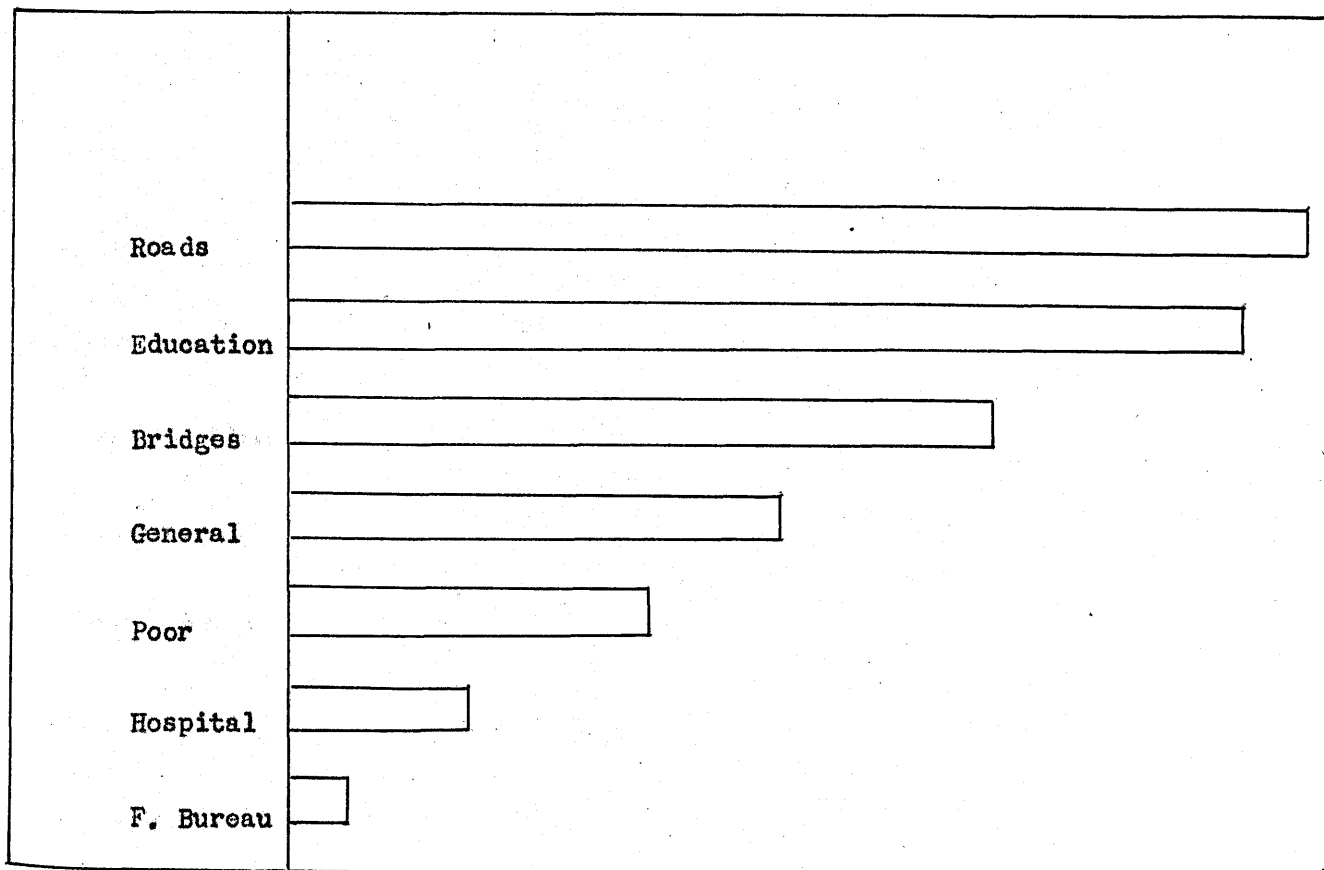
A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1923--1924





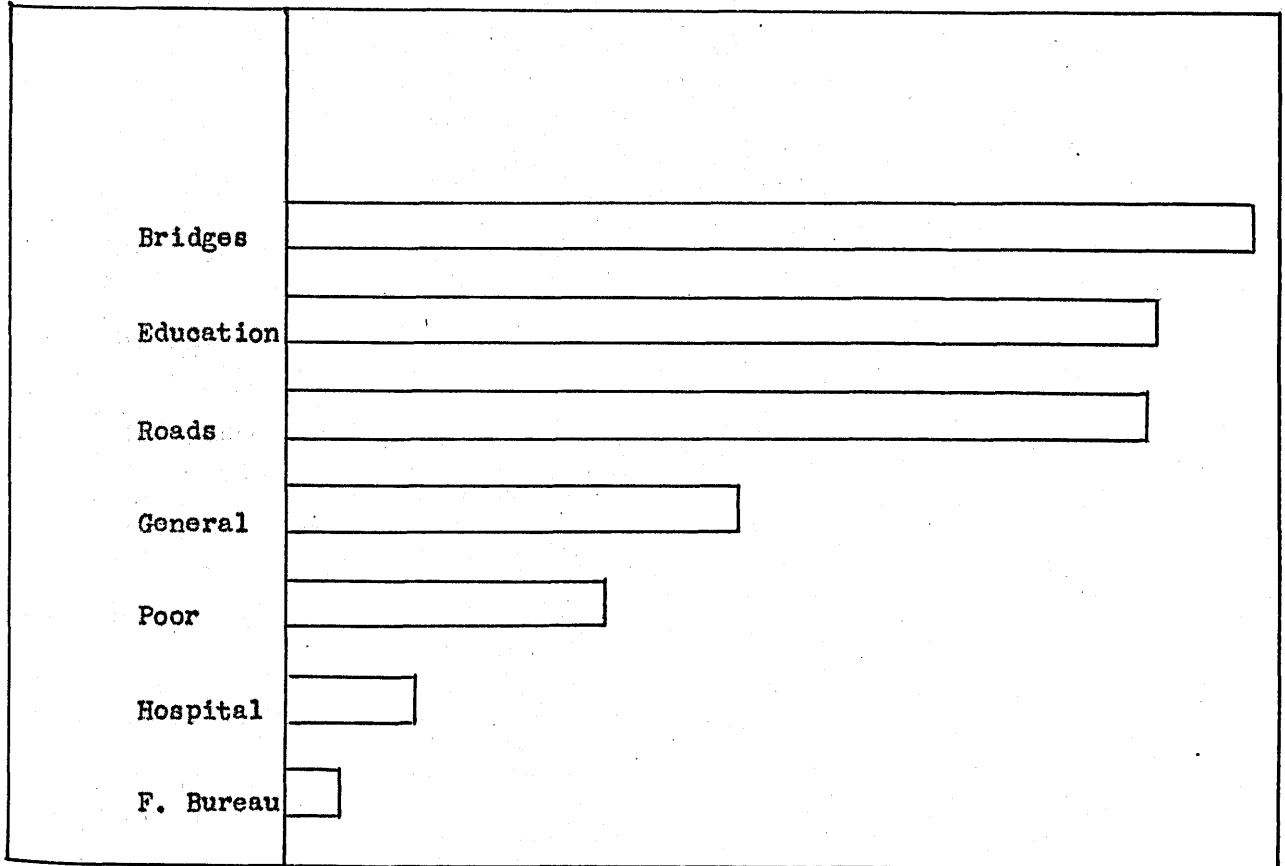
## CHART VII

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1924--1925



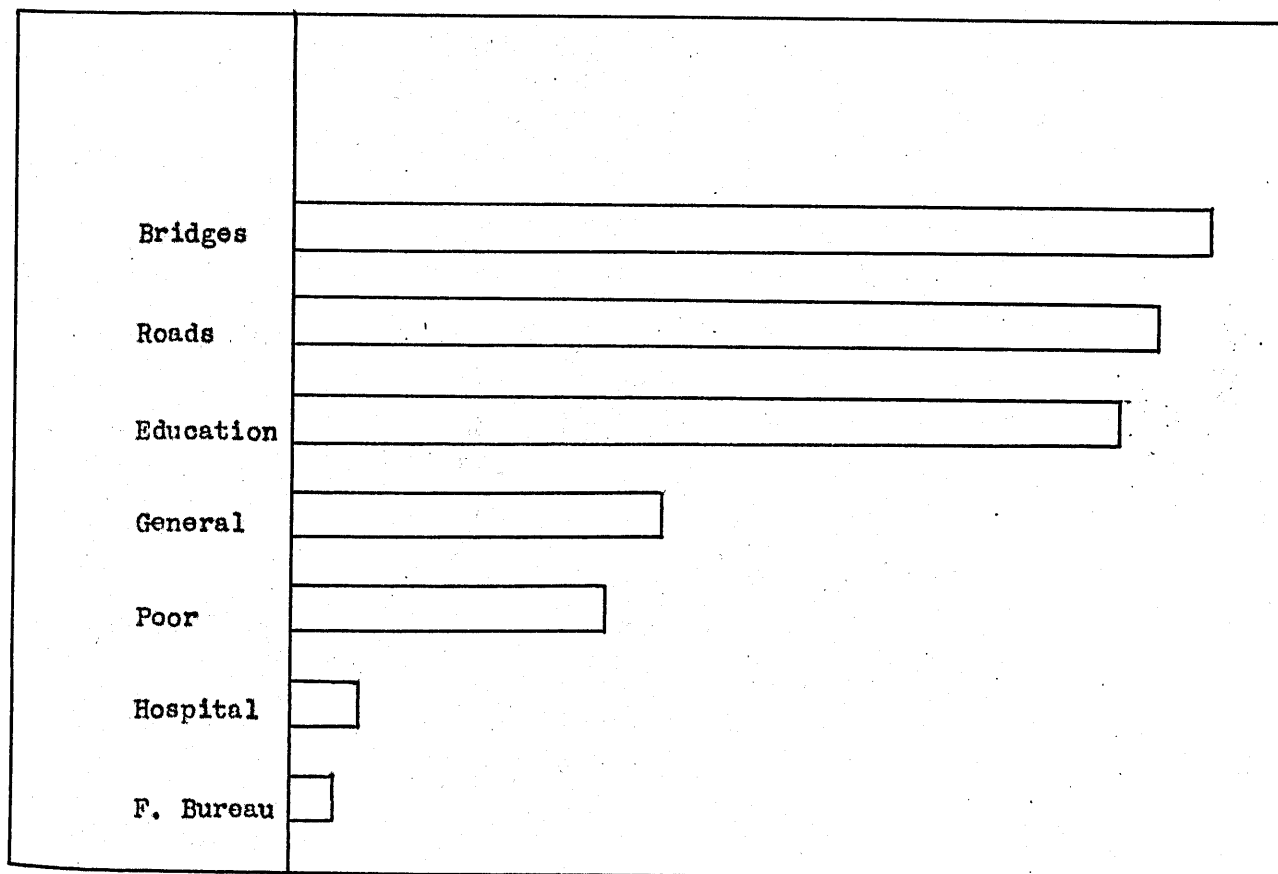
## CHART VIII

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1925--1926



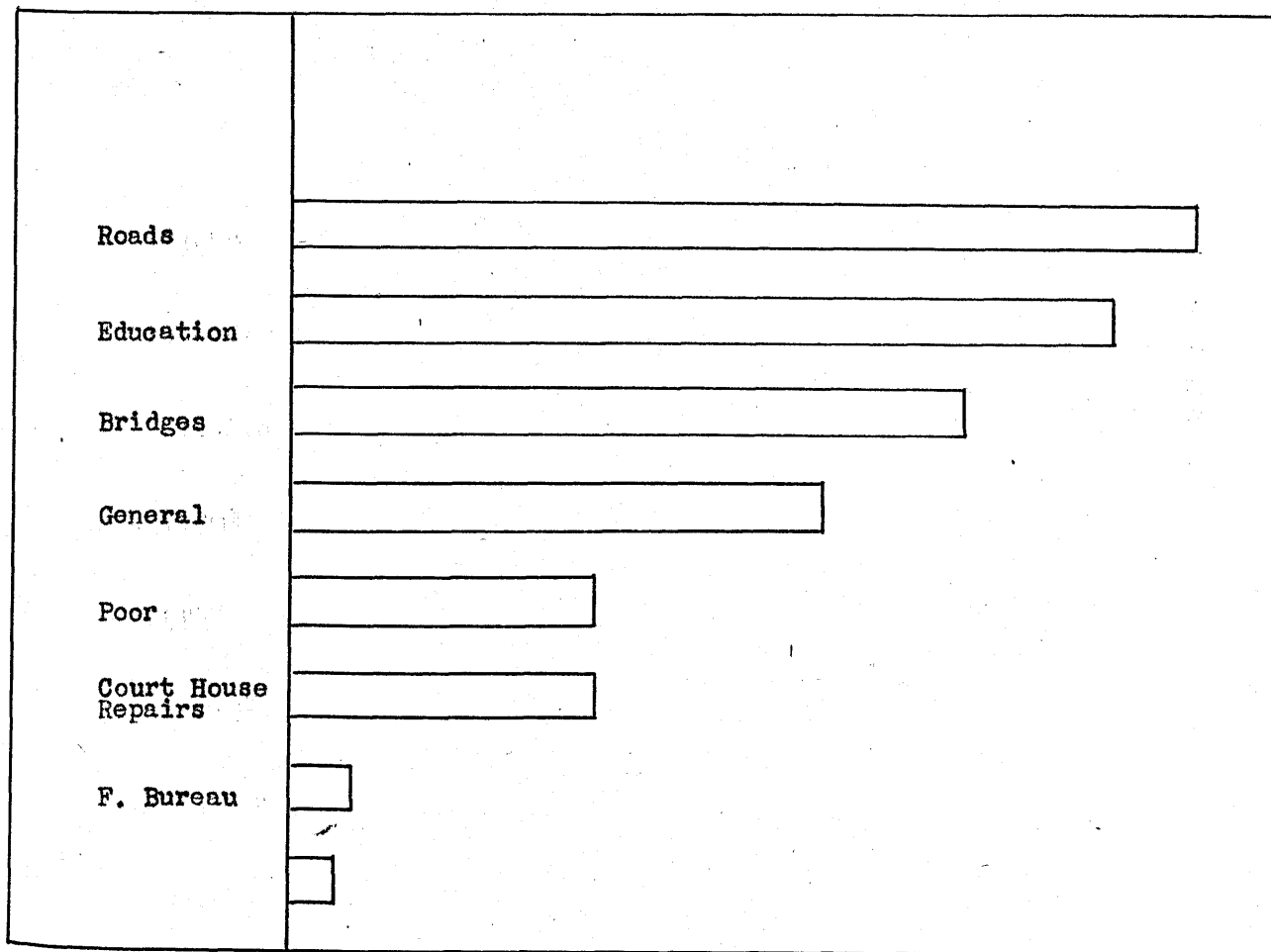
## CEART IX

## A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1926--1927



## CHART X

A COMPARISON OF THE EXPENDITURES OF WILSON COUNTY IN 1927--1928



## CHART XI

A COMPARISON OF THE TOTAL EXPENDITURES OF WILSON COUNTY FOR THE TEN  
YEAR PERIOD ENDING JUNE 30, 1928.

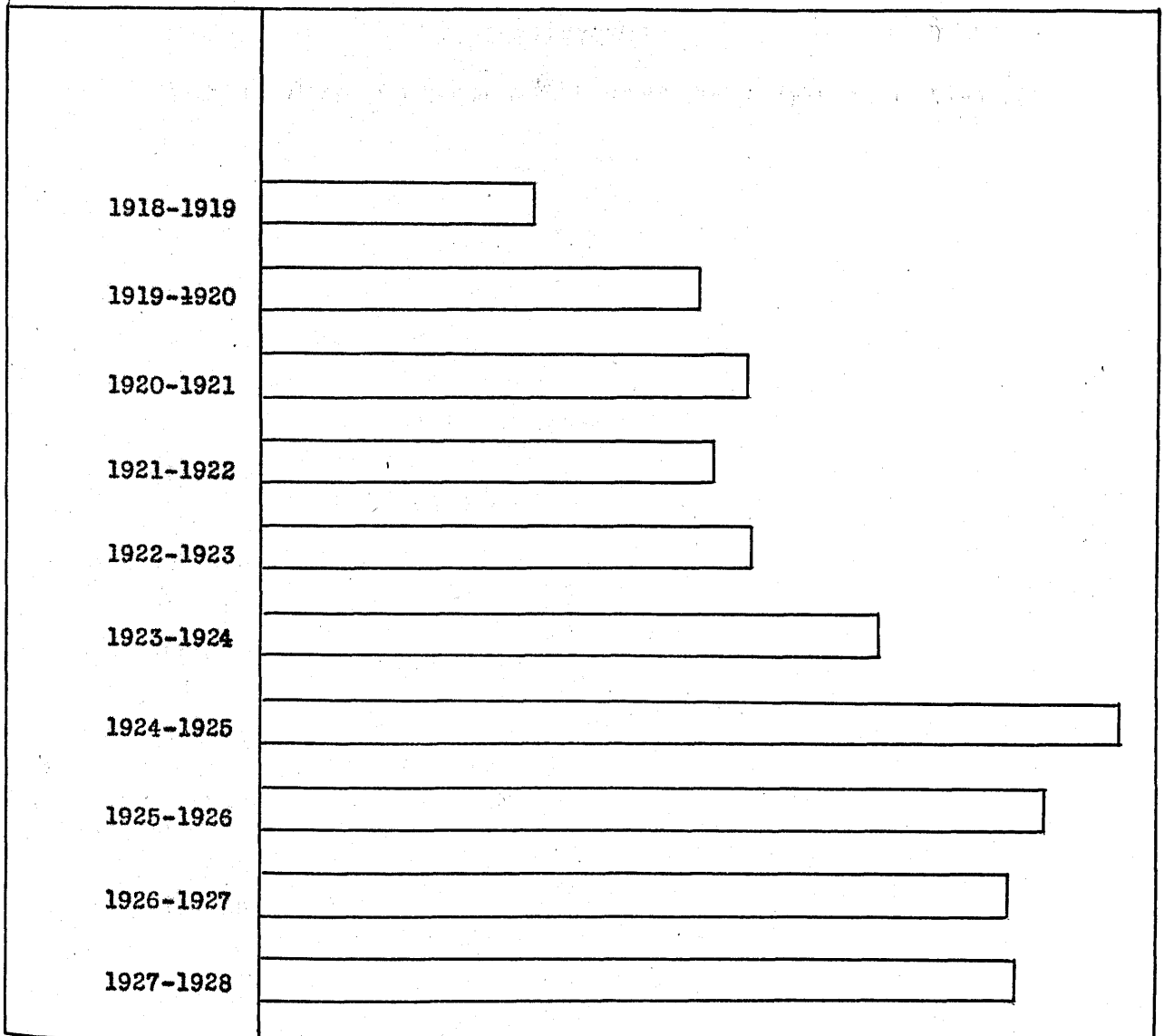


Table III shows a comparison of the expenditures by Wilson County with the expenditures of 1918--1919. This table shows each item for each year compared with the 1918--1919 expenditure of that item.

In Table IV is given the total amount of money spent for education in Wilson county and the amount of money spent by the county for its various items of expense. Table VI compares these items by showing the percentage education is of each item. Table VII gives the percentage the total amount spent for education is of the total amounts spent for the items listed.

Charts XII to XXI inclusive show the expenditure for education in the county compared with the other expenses of the county by years.

TABLE III

THE PERCENT THE EXPENDITURES OF THE YEARS 1919-1920, 1920-1921,  
1921-1922, 1922-1923, 1923-1924, 1924-1925, 1925-1926, 1926-7,  
1927-1928 are of the 1918-19 EXPENDITURES

	19	20	21	22	23
Education	100	164.6	182.3	168.8	187.3
General	100	101.3	101.9	77.1	76.4
Road	100	192.1	338.7	165.6	174.6
Hospital	100	99.6	72.09	99.9	113.6
F. Bureau	100	109.7	91.1	110.3	125.5
Poor	100	274.4	246.8	250.6	285.2
Bridge	100	137.8	366.1	204.6	47.5

No Expenditures for Court House Repair

	24	25	26	27	28
Education	227.4	314.5	293.3	279.1	285.5
General	68.3	63.8	58.4	47.7	80.2
Road	273.0	171.3	143.9	146.9	153.8
Hospital	105.3	98.4	72.1	34.3	34.6
F. Bureau	139.6	177.8	162.3	155.1	156.4
Poor	317.2	296.3	271.5	258.5	260.7
Bridges	52.9	197.6	225.3	258.5	191.2

TABLE IV

## THE TOTAL AMOUNT OF MONEY SPENT FOR EDUCATION IN WILSON COUNTY

## AND THE AMOUNT SPENT BY THE COUNTY FOR OTHER ITEMS EXCEPT

## EDUCATION

	1919	1920	1921	1922	1923
Education	108,716.13	129,441.14	146,514.04	208,152.07	198,893.85
General	46,883.75	47,507.04	47,774.87	36,192.81	35,812.30
Road	36,064.42	69,281.07	122,170.53	59,537.17	62,993.93
Hospital	10,858.93	10,819.33	7,917.84	10,857.84	12,343.68
Farm Bureau	1,803.22	1,979.46	1,782.64	1,990.60	2,263.00
Poor	7,212.88	19,794.60	17,807.16	18,076.41	20,572.81
Bridges	21,638.65	51,465.96	79,228.63	54,287.51	10,286.40
Court House Repairs		7,837.30			
	1924	1925	1926	1927	1928
Education	170,965.30	193,683.69	203,074.68	182,482.29	199,856.55
General	32,040.89	29,931.93	27,424.87	22,375.80	37,615.58
Road	98,489.83	61,788.04	51,911.37	52,769.60	55,482.97
Hospital	11,443.17	10,689.97	7,835.68	3,729.30	3,761.56
Farm Bureau	2,517.50	3,206.99	2,938.38	2,796.97	2,821.17
Poor	22,886.35	21,379.95	19,587.19	18,646.50	18,807.79
Bridge	11,443.17	42,759.89	58,767.58	55,939.50	41,377.14
Court House Repairs					18,807.79



TABLE V

THE PERCENTAGE THE TOTAL AMOUNT OF MONEY SPENT FOR EDUCATION IS OF  
THE OTHER ITEMS OF EXPENDITURE OF WILSON COUNTY FOR THE TEN YEAR  
PERIOD ENDING JUNE 30, 1928.

	19	20	21	22	23
Education	100	100	100	100	100
General	231.3	272.4	306.6	575.1	355.3
Road	301.4	185.3	119.9	351.2	299.8
Hospital	1001.6	1196.4	1850.4	1816.7	1611.3
F. Bureau	6028.9	11591.1	8218.9	10406.6	8788.9
Poor	1507.2	653.9	822.2	1151.5	966.7
Bridge	502.4	251.1	184.9	365.1	1933.5
Court House Repair		1651.6			

	24	25	26	27	28
Education	100	100	100	100	100
General	533.5	647.08	740.4	810.6	531.4
Road	173.6	313.4	391.2	345.8	366.8
Hospital	1494.04	1811.8	2590.4	4894.3	5307.7
F. Bureau	6787.06	5038.1	6911.1	6524.2	7084.2
Poor	747.01	906.1	1036.8	977.1	1062.6
Bridge	1494.04	452.8	345.3	326.2	482.7
Court House Repair					

**TABLE VI**  
**THE TOTAL AMOUNT OF MONEY SPENT FOR EDUCATION DURING THE TEN**  
**YEARS ENDING JUNE 30, 1928 BY THE RURAL AND THIRD CLASS**  
**CITY SCHOOLS OF WILSON COUNTY KANSAS AND THE AMOUNT**  
**SPENT BY THE COUNTY FOR ALL OTHER ITEMS**

Education	\$1,741,779.74
Road	670,488.93
Bridge	427,194.43
General	363,559.84
Hospital	90,257.30
Poor	184,771.64
Farm Bureau	24,099.93
Court House Repairs	26,645.09

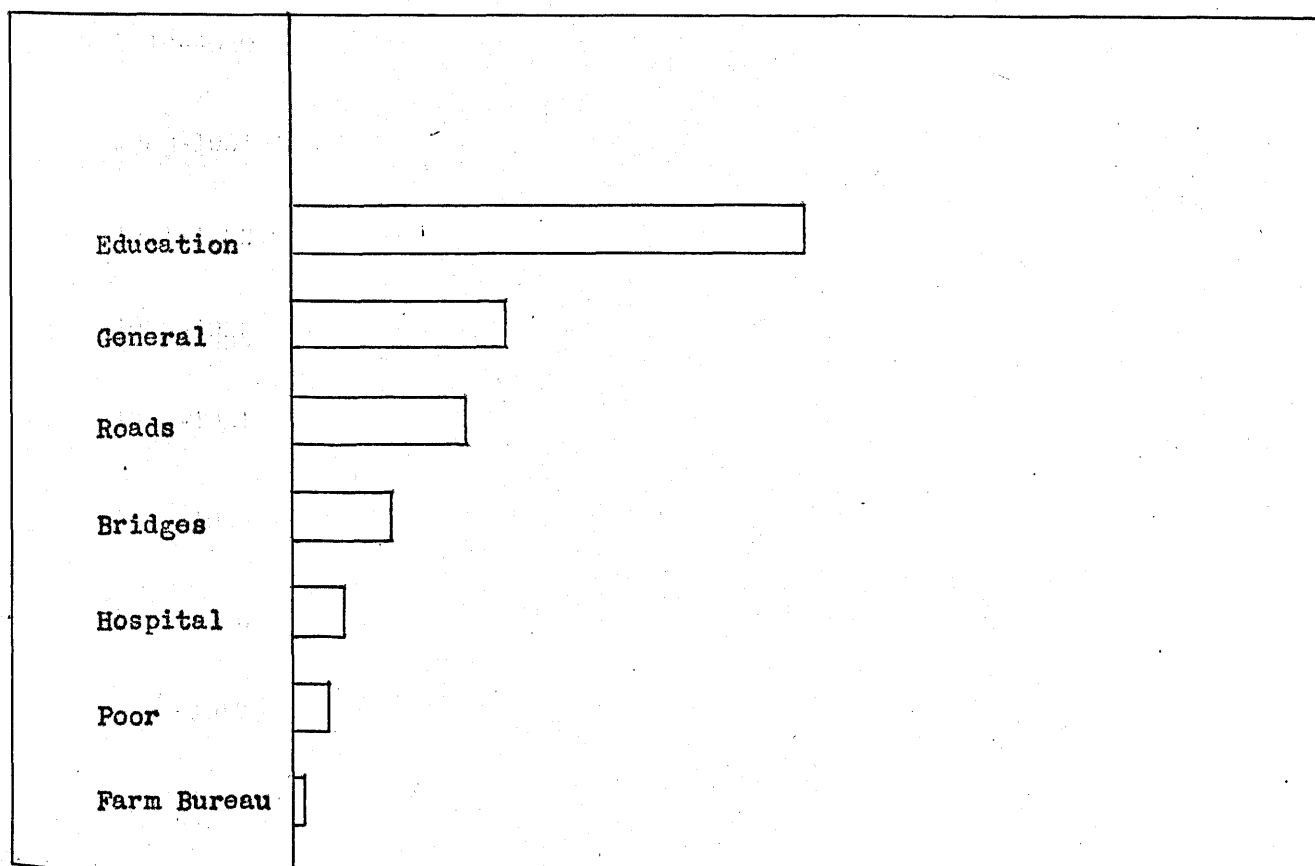
TABLE VII

THE PERCENTAGE THE TOTAL AMOUNT SPENT FOR EDUCATION IN  
WILSON COUNTY IS OF THE OTHER EXPENDITURES OF  
THE COUNTY

Education	100
General	479.1
Road	258.2
Hospital	2929.7
Farm Bureau	7227.3
Poor	942.7
Bridge	407.02
Court House Repair	6537.04

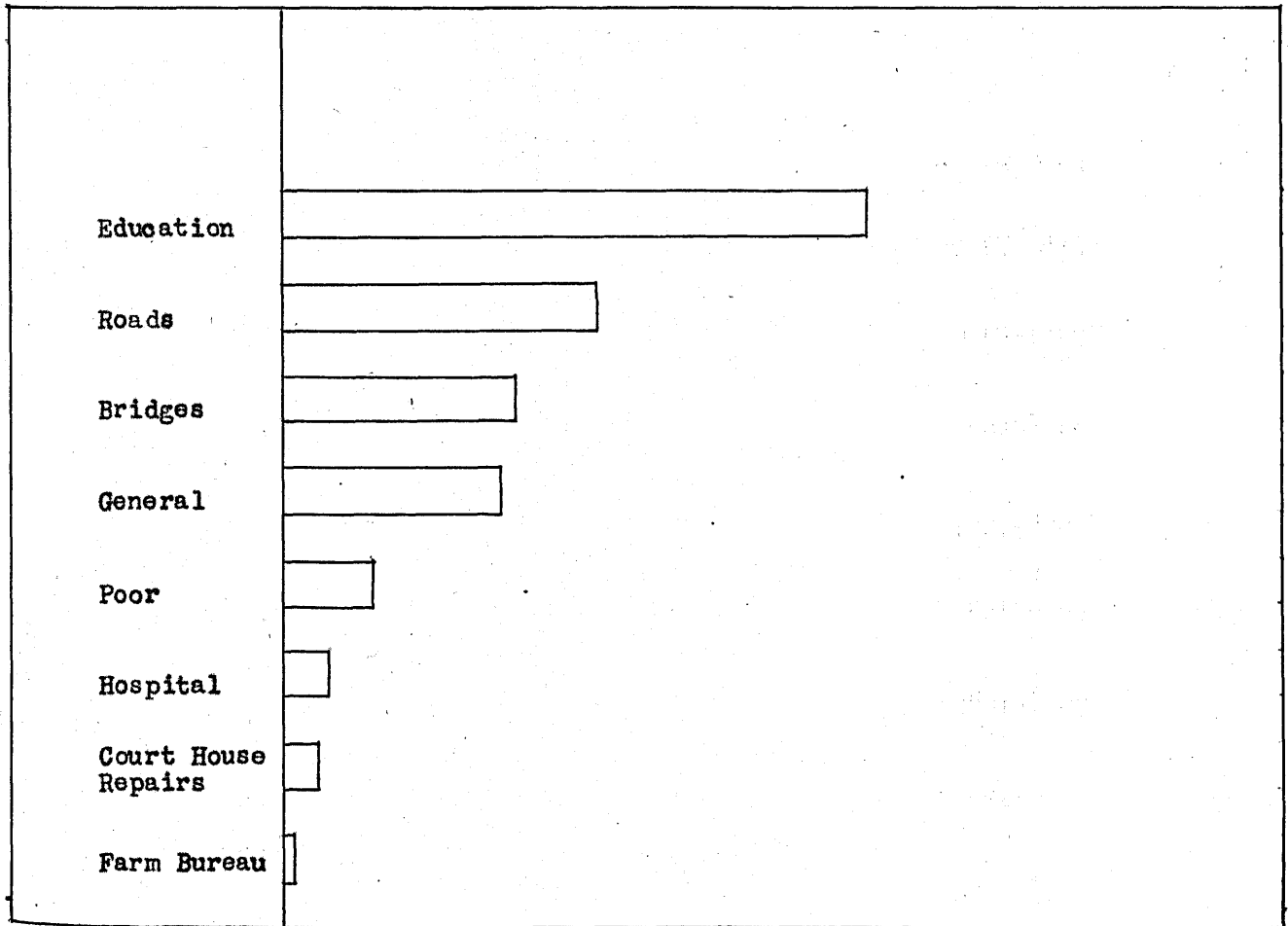
## CHART XII

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN THE COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1918--1919



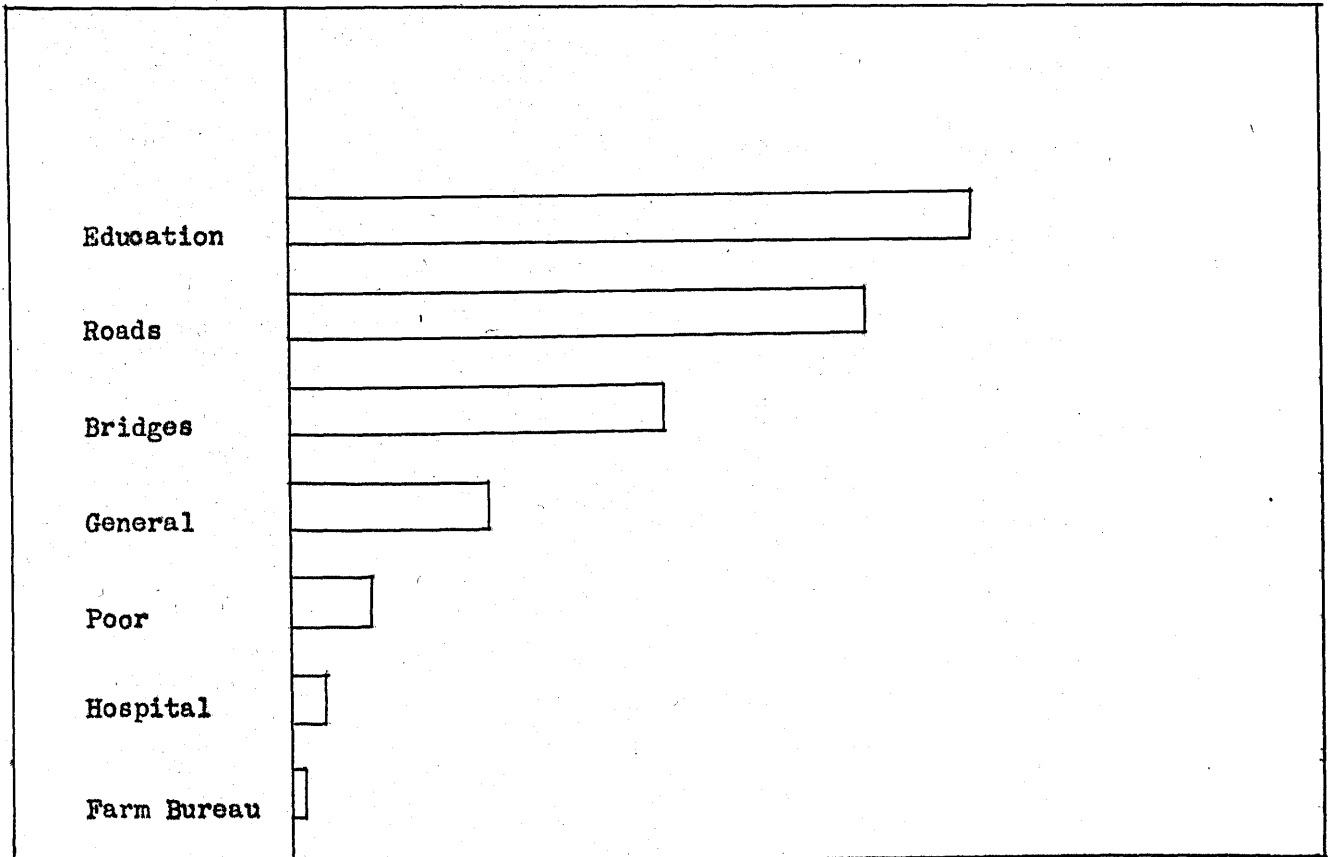
## CHART XIII

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY  
WITH THE OTHER EXPENDITURES OF THE COUNTY IN 1919-20



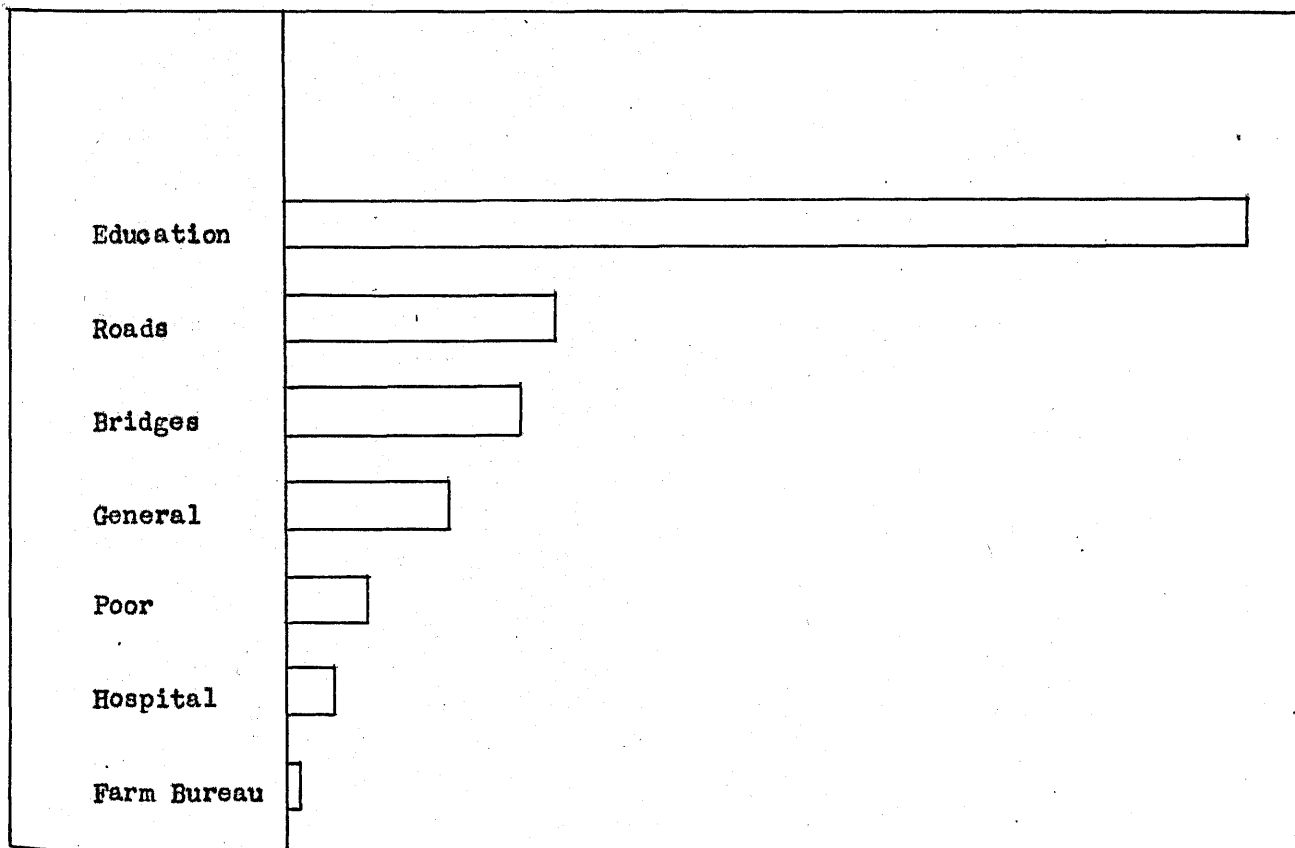
## CHART XIV

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1920--1921



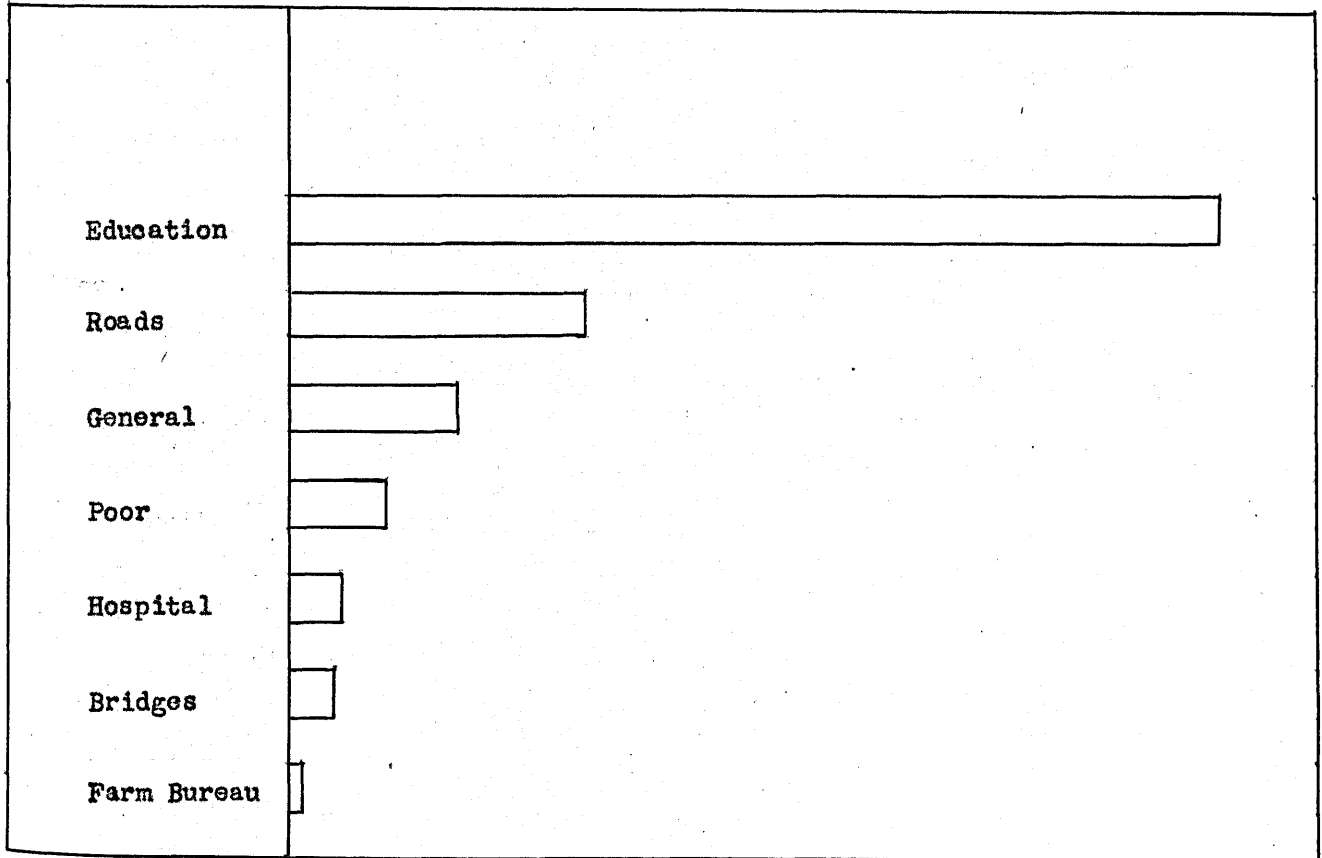
## CHART XV

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1921--1922



## CHART XVI

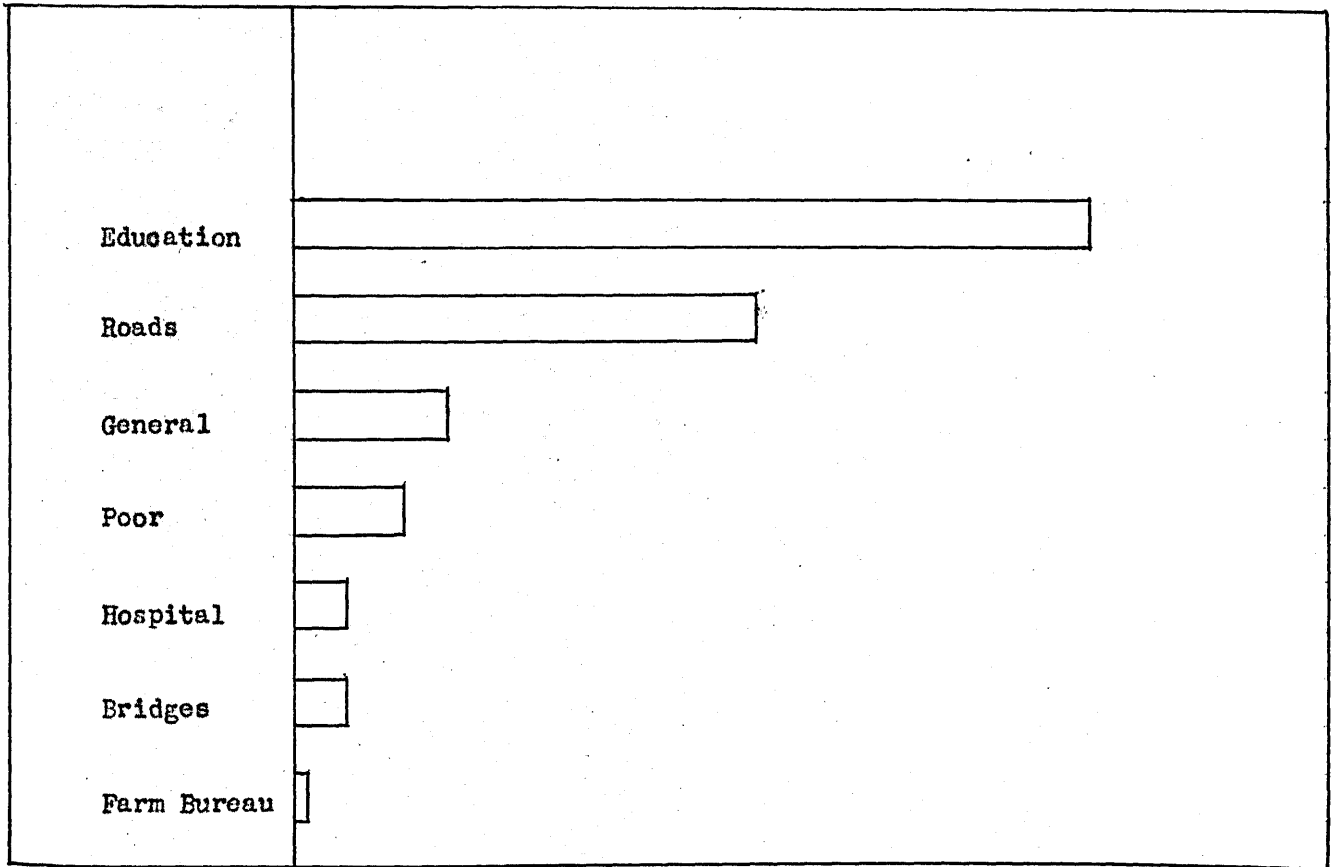
A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY  
WITH THE OTHER EXPENDITURES OF THE COUNTY IN 1922-23





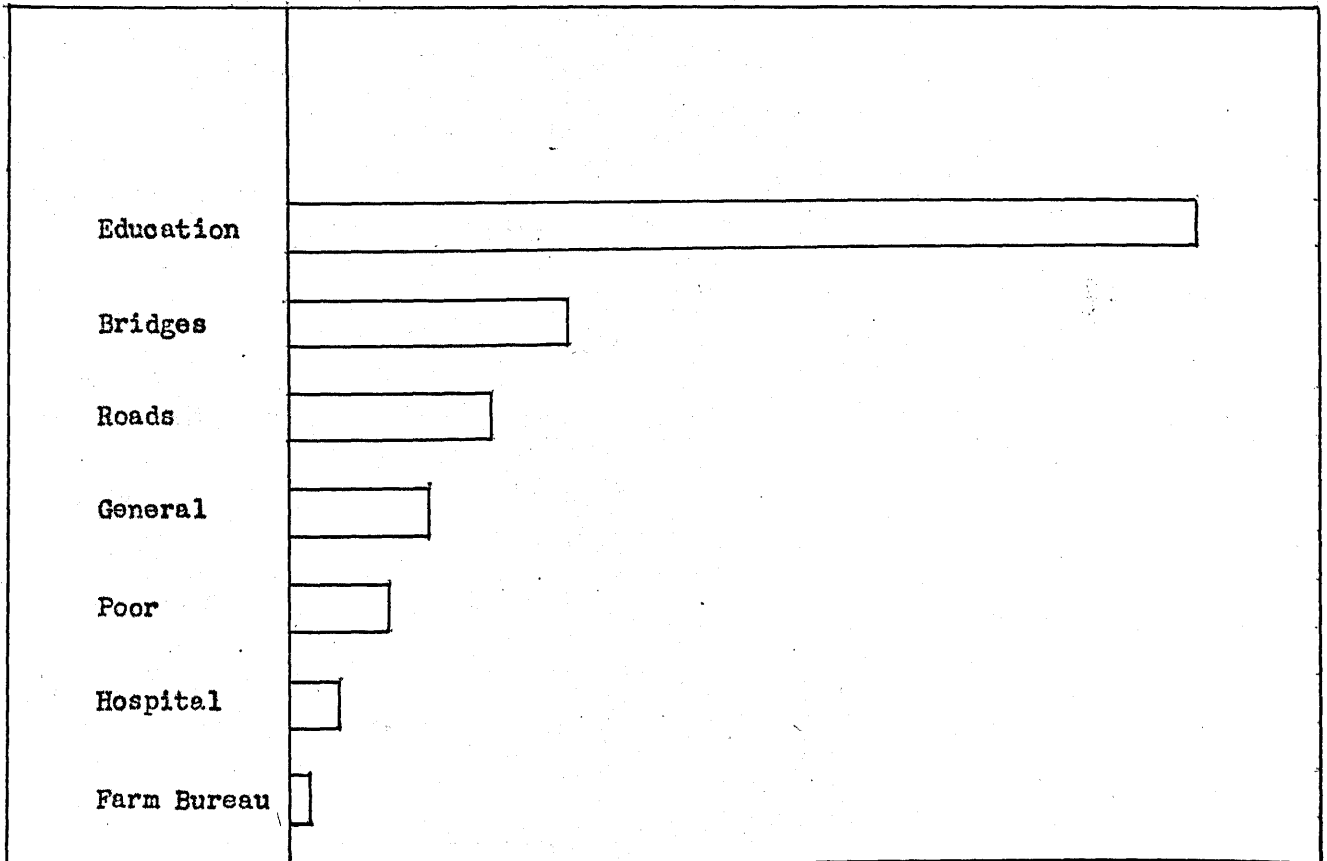
## CHART XVII

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1923--1924



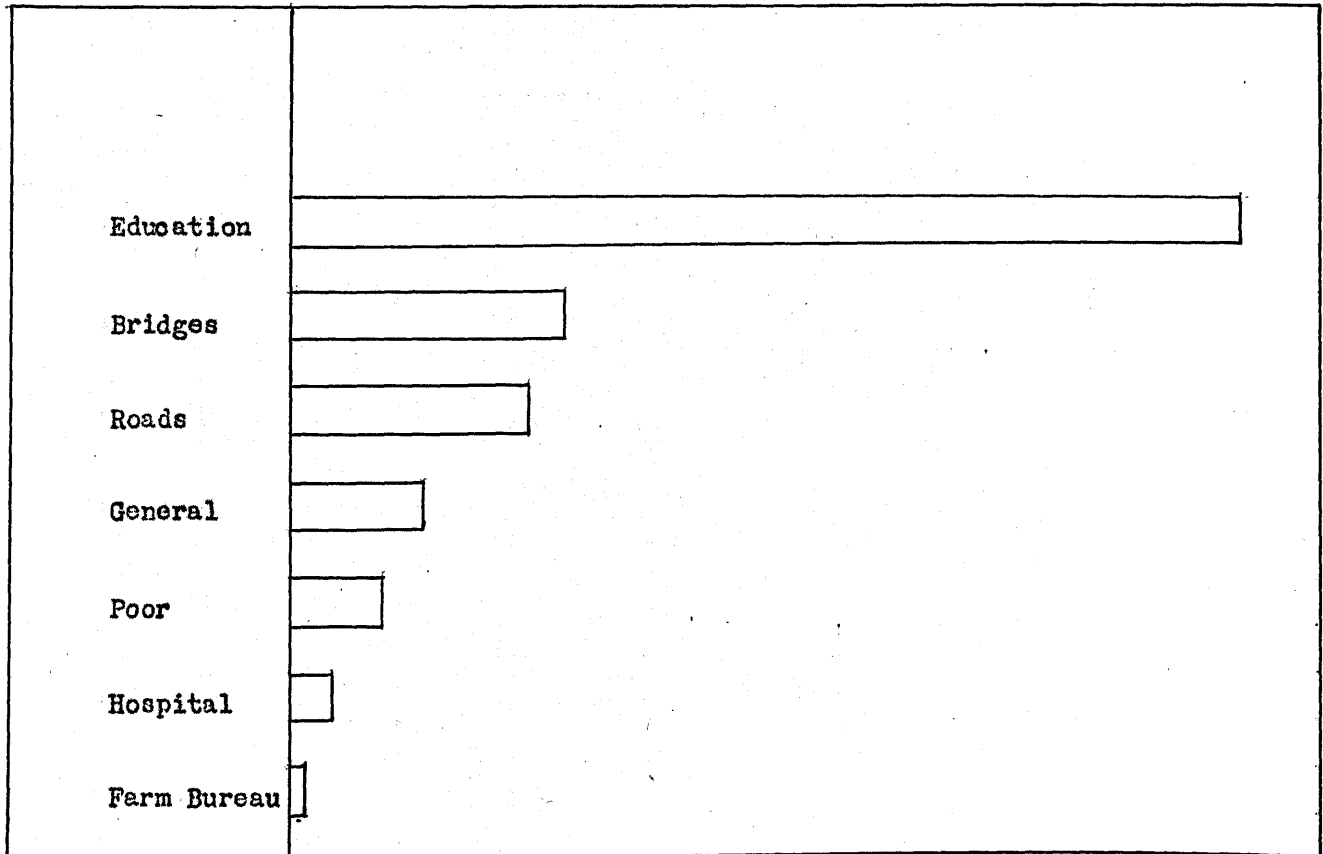
## CHART XVIII

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1924--1925



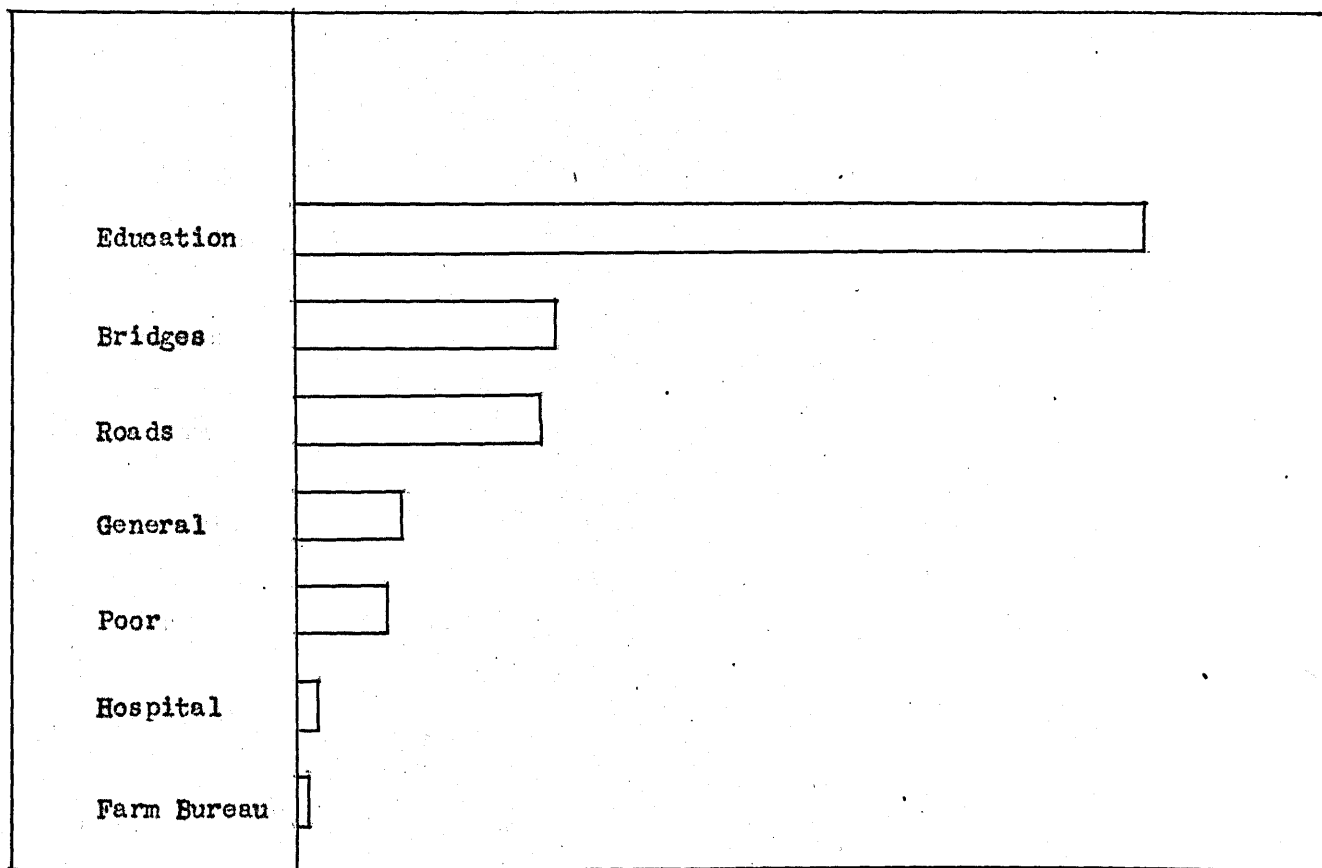
## CHART XIX

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE EXPENDITURES OF THE COUNTY IN 1925-1926



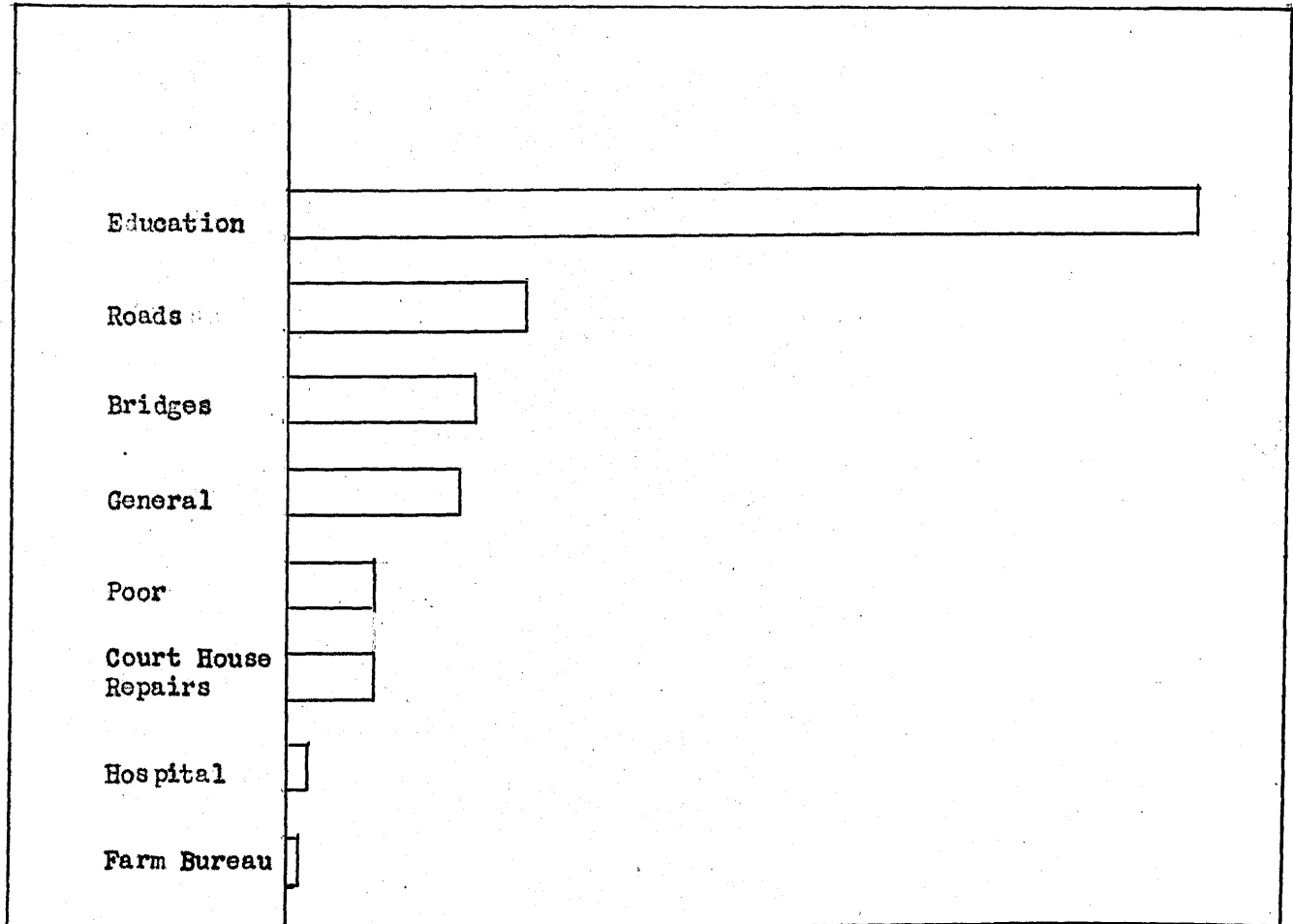
## CHART XX

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY  
WITH THE OTHER EXPENDITURES OF THE COUNTY IN 1926--1927



## CHART XXI

A COMPARISON OF THE EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE OTHER EXPENDITURES OF THE COUNTY IN 1927--1928



## CHART XXII

A COMPARISON OF THE TOTAL EXPENDITURES FOR EDUCATION IN WILSON COUNTY WITH  
THE TOTAL EXPENDITURES OF THE COUNTY FOR THE TEN YEAR PERIOD ENDING  
JUNE 30, 1928

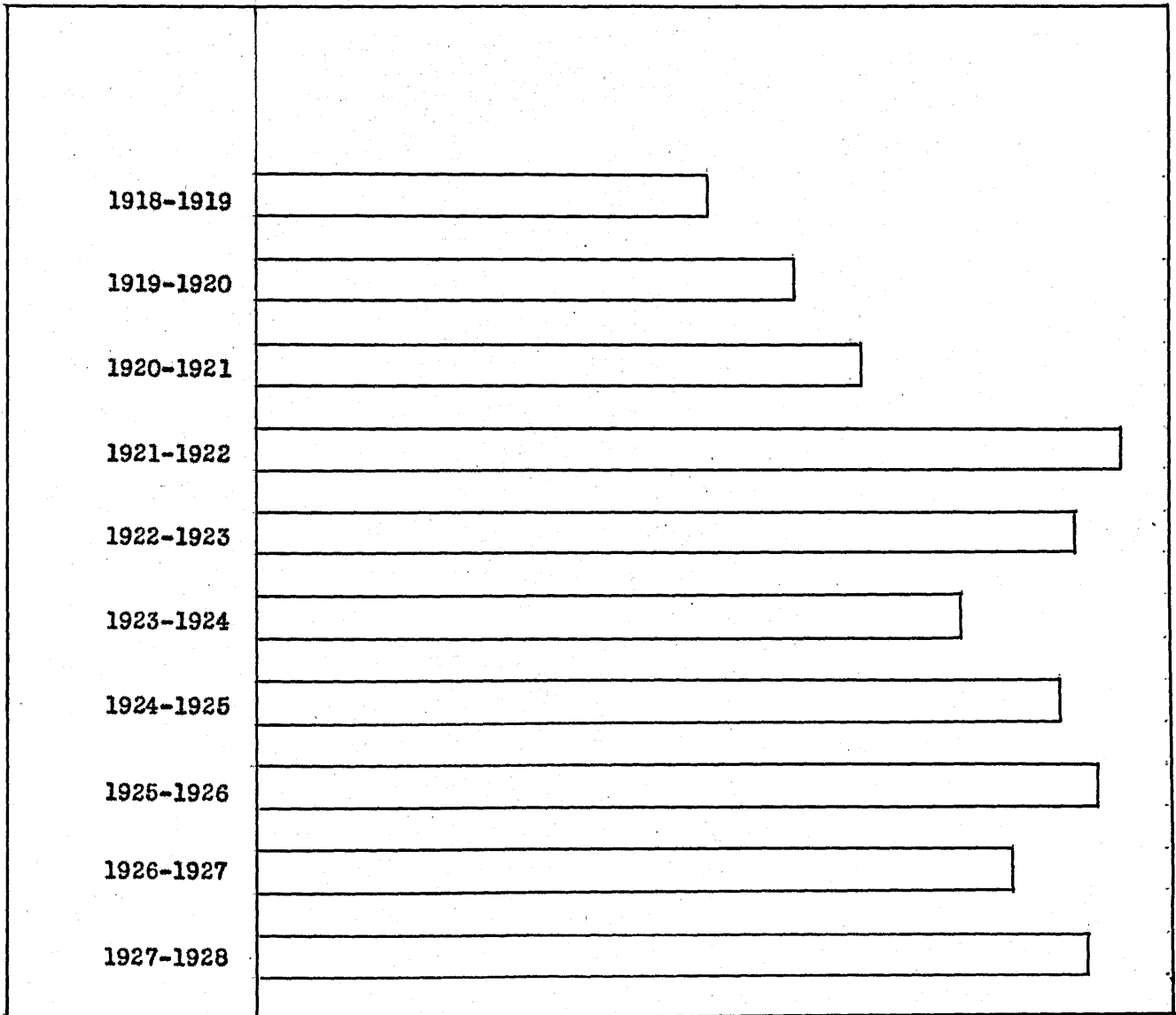


TABLE VIII

SCHOOL POPULATION BASED ON AVERAGE DAILY ATTENDANCE FOR THE  
YEARS 1918--1919 UP TO AND INCLUDING 1927--1928

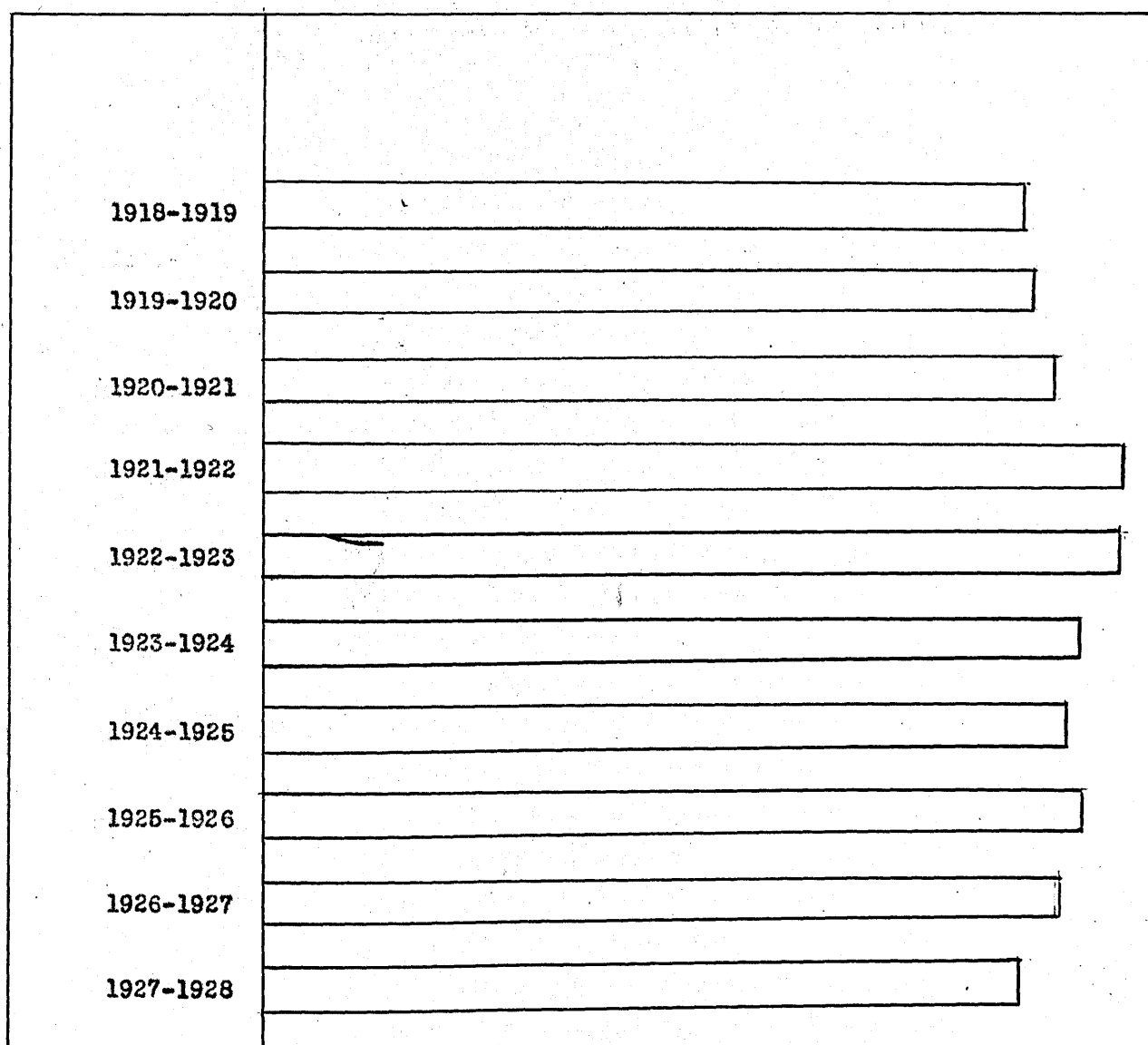
	19	20	21	22	23	24	25	26	27	28
Rural	1305	1311	1366	1460	1463	1382	1372	1383	1368	1288
Graded	998	1001	1003	1157	1110	1078	1089	1091	1076	1002
High	159	202	244	278	298	303	383	311	334	315
Total	2462	2514	2590	2895	2871	2764	2844	2785	2778	2605

The school population based on average daily attendance in Wilson County for the schools of this study was the largest in 1921--1923. More pupils were in actual attendance in high school in 1924-1925 than in any one year of the study.

Charts 23, 24, and 25 show a comparison of the population of the rural graded and high schools for the ten year period ending June 30, 1928.

## CHART XXIII

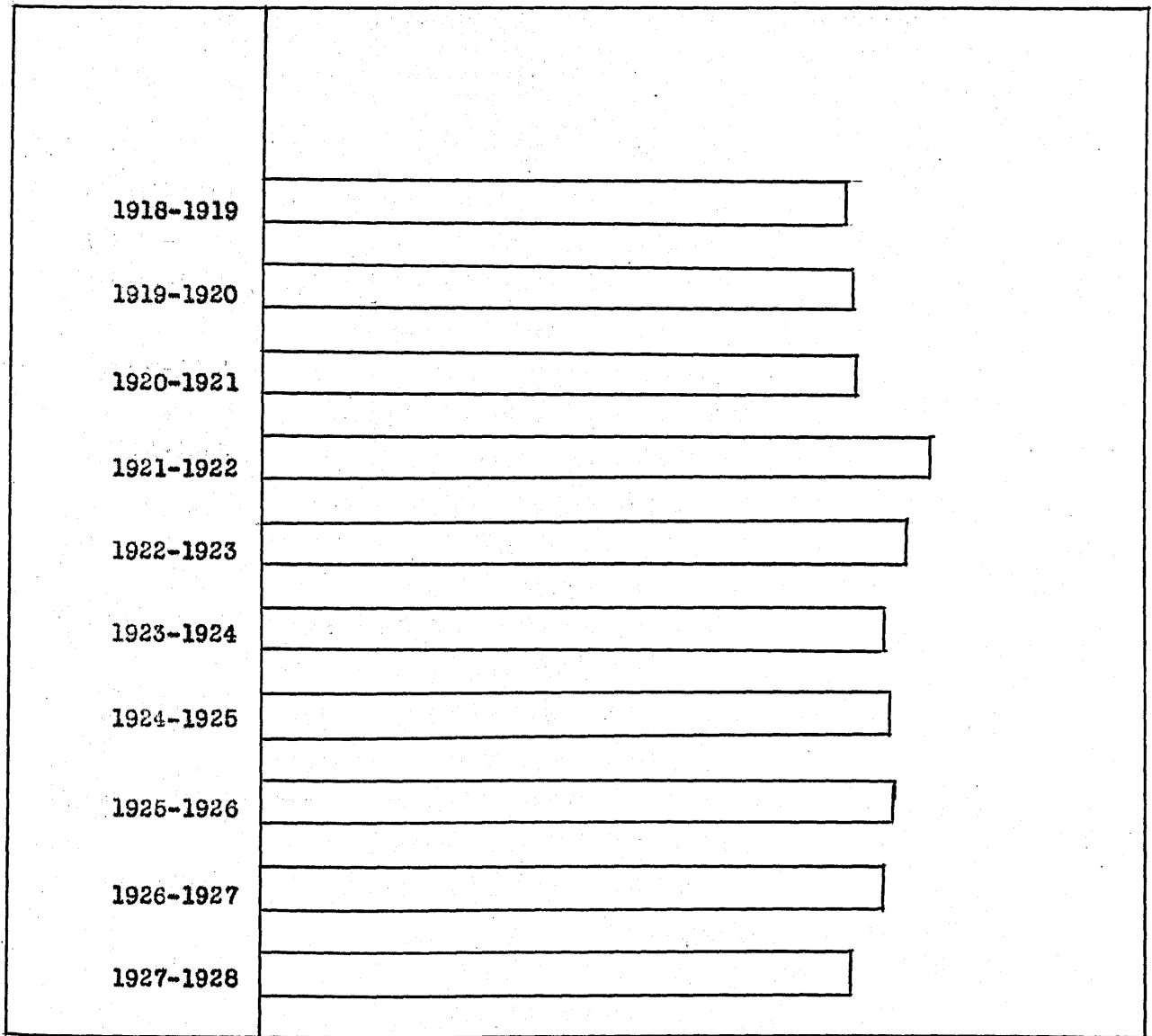
THE RURAL SCHOOL ATTENDANCE FOR THE TEN YEAR PERIOD ENDING JUNE 30, 1928





## CHART XXIV

THE GRADE SCHOOL ATTENDANCE FOR THE TEN YEAR PERIOD ENDING JUNE 30, 1928



## CHART XXV

THE HIGH SCHOOL ATTENDANCE FOR THE TEN YEAR PERIOD ENDING JUNE 30, 1928

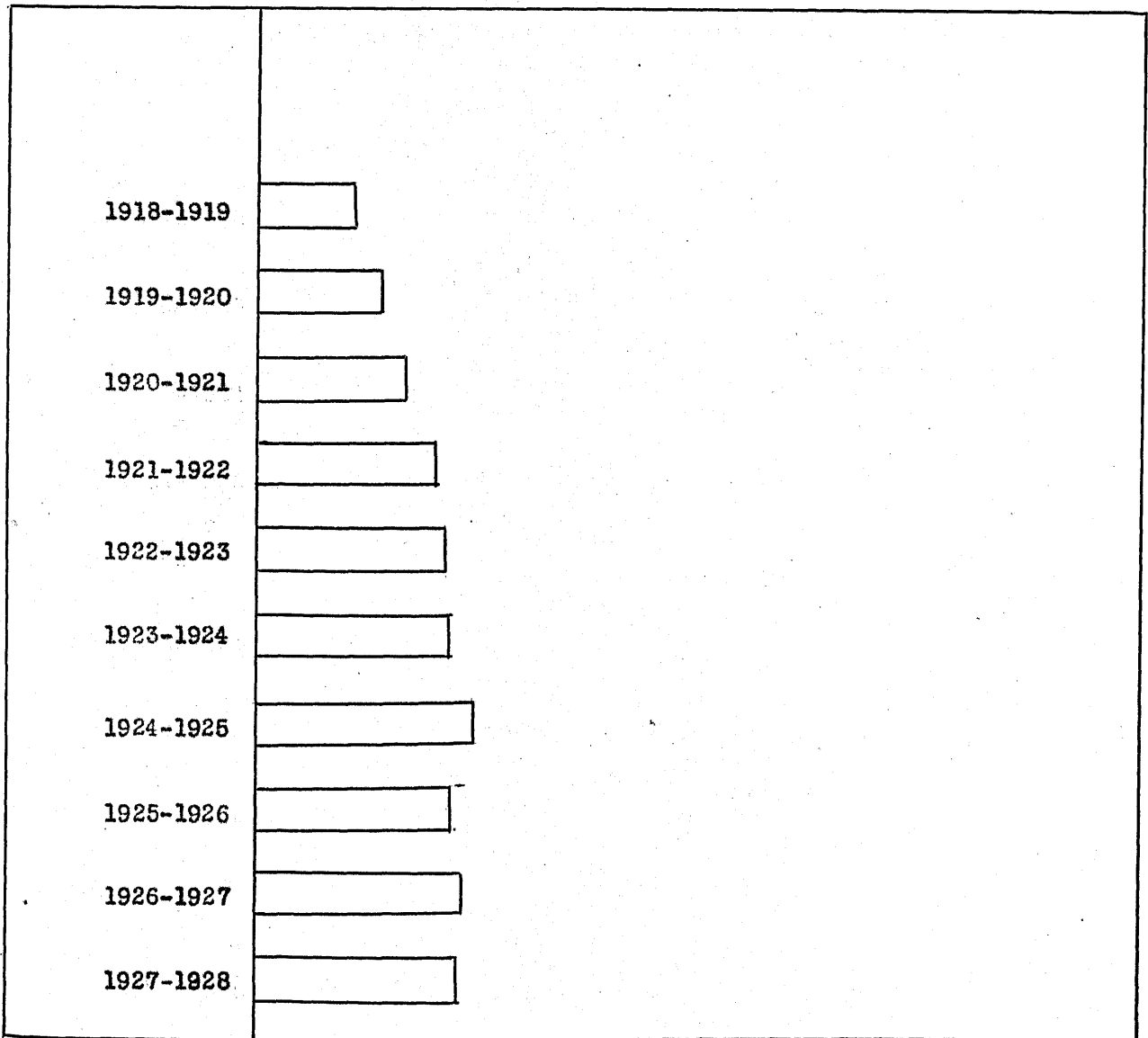


Table IX shows the total amount of money spent by the rural and third class cities for all education; the amount of money the rural schools spent for elementary education; the amount the graded districts spent for both elementary and secondary education, and for the five year period ending June 30, 1928, the amount of money spent for secondary education and the amount spent for elementary education by the graded school districts.

The expenditures for elementary and secondary education were not divided in the reports of these districts prior to, June 30, 1923.

Table X compares the educational costs of the ten year period with the costs for 1918--1919; Table X shows what percentage of the total educational costs went to the different districts and to elementary and secondary education.

Charts 26 to 35 inclusive show graphically a comparison of expenditures by the graded and rural districts, and, for elementary and secondary education.

TABLE IX

## COST OF EDUCATION FOR THE YEARS 1918--1919 UP TO AND INCLUDING 1927--1928

	1919	1920	1921	1922	1923	
Total Cost of All Education	108,716.13	129,441.14	146,514.04	208,152.07	198,893.35	
One Teacher Schools	54,755.53	61,809.09	74,364.94	81,382.80	80,275.32	
Two or More Teacher Schools	53,960.60	67,632.05	72,149.10	126,769.27	118,618.53	
Total Cost of All Education	170,965.30	193,683.69	203,074.68	182,482.29	199,856.55	1,741,779.74
One Teacher Schools	75,423.97	76,046.14	81,132.09	83,022.22	96,843.10	765,055.20
Two or More Teacher Schools	95,541.33	117,637.55	121,942.59	99,460.07	103,013.45	976,724.54
Graded Schools	56,557.20	86,101.29	84,800.82	63,493.93	56,964.26	347,917.50
High Schools	38,984.13	31,536.26	37,141.77	35,966.14	46,049.19	189,677.49

Total for Grade and High School for Last 5 Years--537,594.99

In 1921--1922 according to the actual dollars spent the total cost of education was larger than any other year of the study. The same was true of the total cost of education in the two or more teacher schools, while the rural schools spent the most money in 1927--1928.

TABLE X

A COMPARISON BY PERCENTAGES OF THE EDUCATIONAL EXPENDITURES  
OF 1920--1921, 1921--1922, 1922-1923, 1923--1924, 1924-  
1925, 1926--1927, 1927--1928 WITH THE EXPENDITURES  
OF 1918--1919.

	19	20	21	22	23	24	25	26	27	28
Total Cost of All Education	100	119.1	134.7	191.4	182.9	157.2	178.1	186.7	167.8	183.8
Elementary Ed. Rural Schools	100	112.8	135.8	148.6	146.6	135.9	138.8	148.1	151.6	176.9
El. and Sec. Ed. Graded Schools	100	125.4	133.7	234.9	219.8	177.1	218.0	226.0	184.3	192.7
Elem. Education Grade School	100					100	152.2	149.9	112.3	100.7
Secondary Ed. Graded Schools	100					100	80.8	95.2	92.0	123.2

The amount of money spent for secondary education was largest in 1927--1928, while the amount of money spent for elementary education in the graded schools was largest in 1924--1925.

TABLE XI

A Comparison by percentages of the costs of elementary education in the rural schools; elementary education in the graded schools; the amount of money spent by the graded school districts for all education and the amount of money spent for secondary education. The amount of money spent for the elementary and secondary education by the graded schools is given for the five year period ending June 30, 1928, for previous to the beginning of this period the expenditures were not separated.

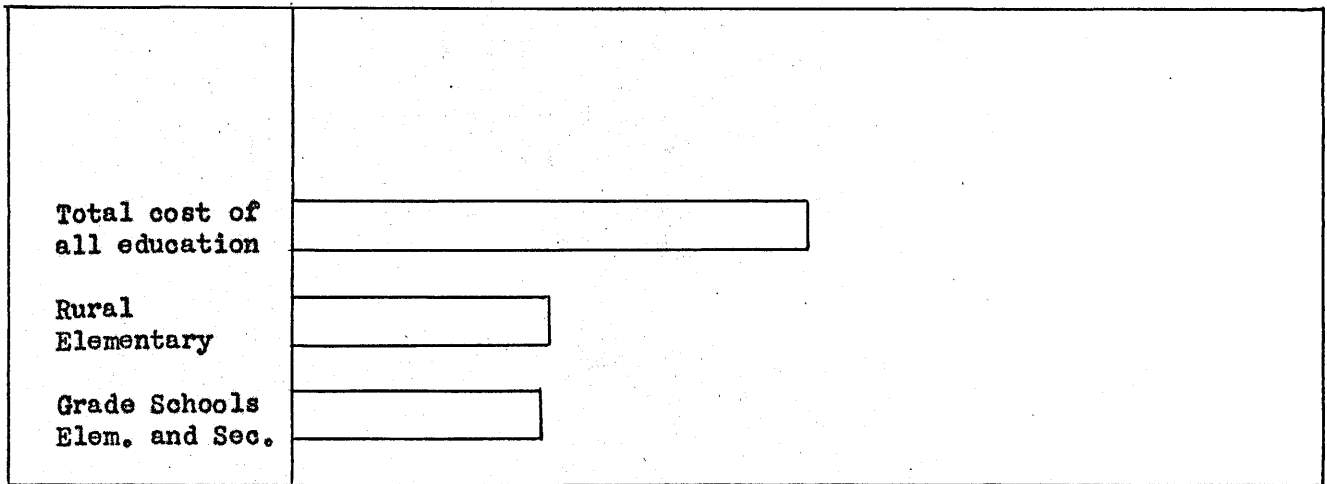
	19	20	21	22	23	24	25	26	27	28
Total Percent of All Education	100	100	100	100	100	100	100	100	100	100
Elementary Ed. Rural Schools	53.3	47.0	50.7	39.1	40.3	44.1	39.2	39.9	45.2	48.5
El. and Sec. Ed. Graded Schools	46.7	53.0	49.3	60.9	59.7	55.9	60.8	60.1	54.8	51.5
Elem. Education Graded Schools						33.8	44.4	31.2	34.7	28.5
Secondary Education						22.1	16.4	28.9	20.1	23.0

Total Ed. Expenditures--100%  
 Rural Ed. Expenditures--43.9%  
 Grade Expenditures 56.1

Elementary education in the rural schools costs almost as much as both secondary and elementary education in the rural schools. It cost more than the grade school expenditures for elementary and secondary education in 1918--1919.

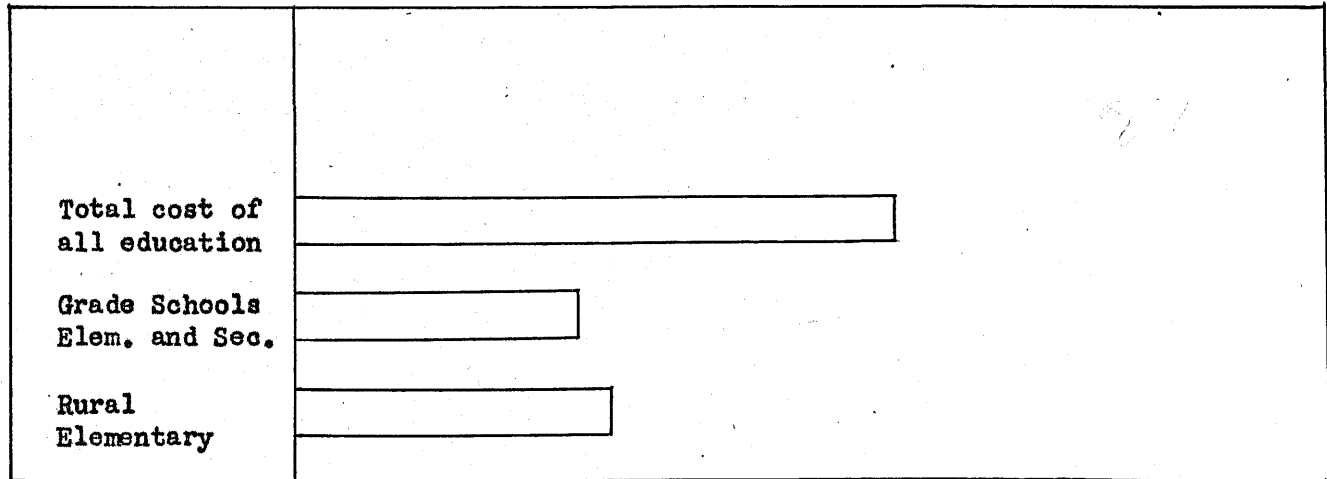
## CHART XXVI

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICTS FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION BY THESE DISTRICTS IN 1918-19.



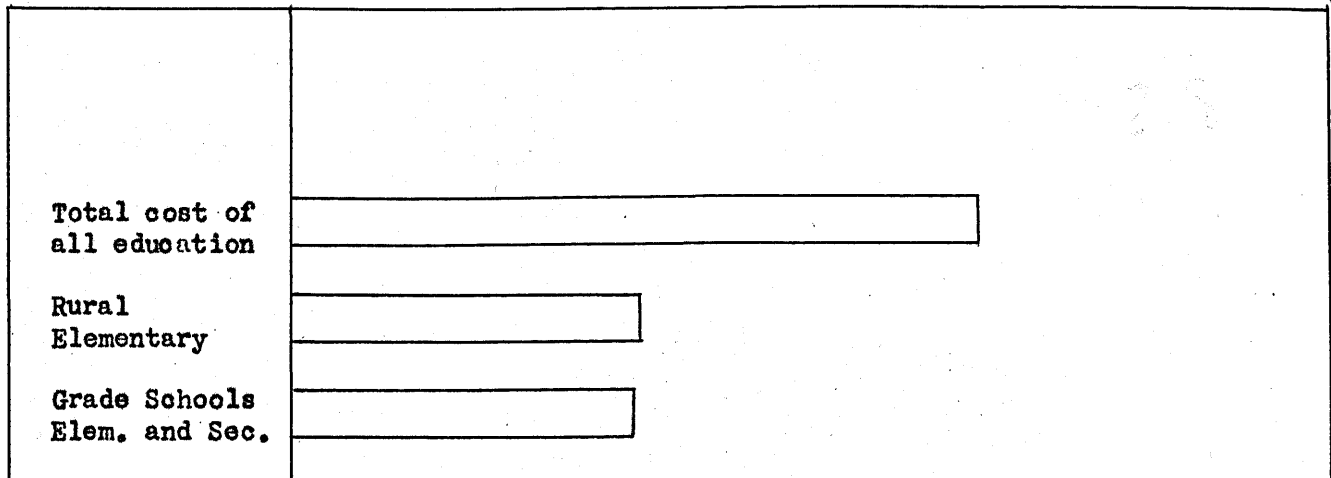
## CHART XXVII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICTS FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION BY THESE DISTRICTS IN 1919-20.



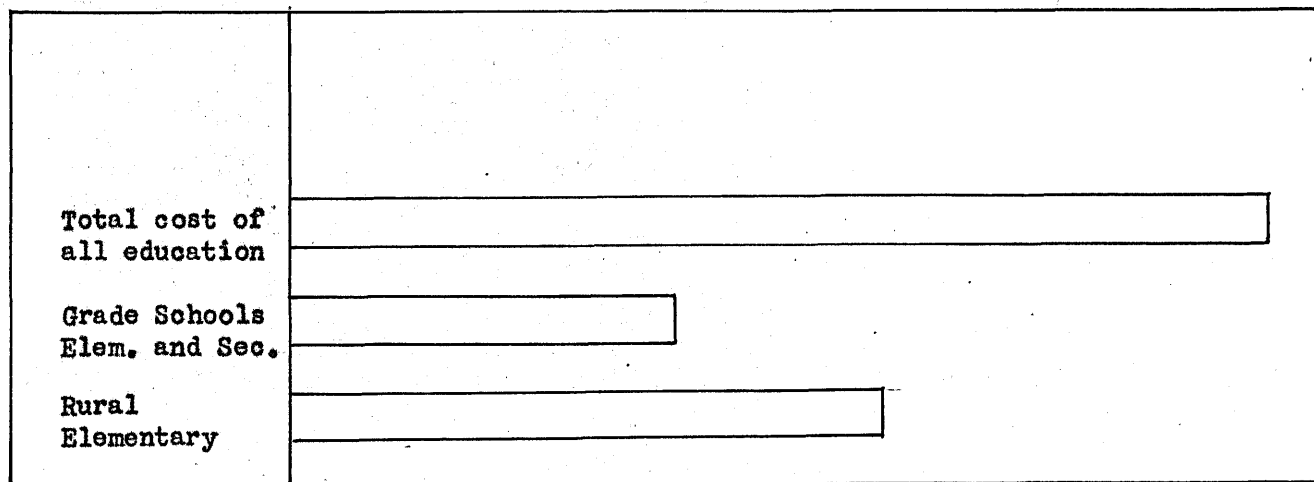
## CHART XXVIII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICTS FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION BY THESE DISTRICTS IN 1920-21.



## CHART XXIX

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICTS FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION BY THESE DISTRICTS IN 1921-22.



## CHART XXX

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICTS FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION BY THESE DISTRICTS IN 1922-23.

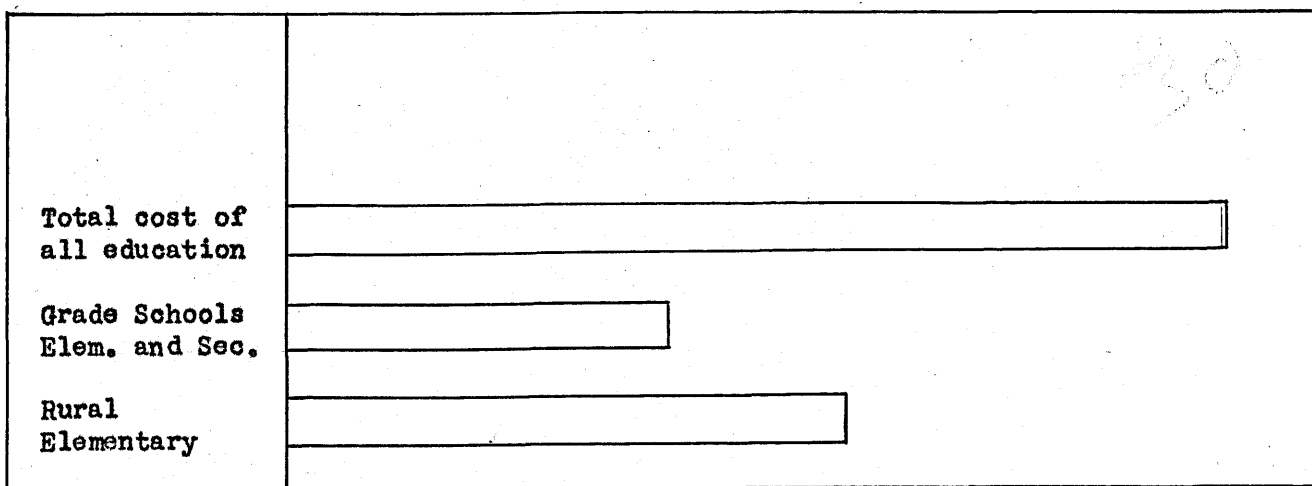




CHART XXXI

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE RURAL DISTRICTS, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS FOR ELEMENTARY AND SECONDARY EDUCATION, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS FOR ELEMENTARY EDUCATION, THE AMOUNT SPENT BY THE GRADED DISTRICTS FOR SECONDARY, WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN THE COUNTY FOR 1923--1924.

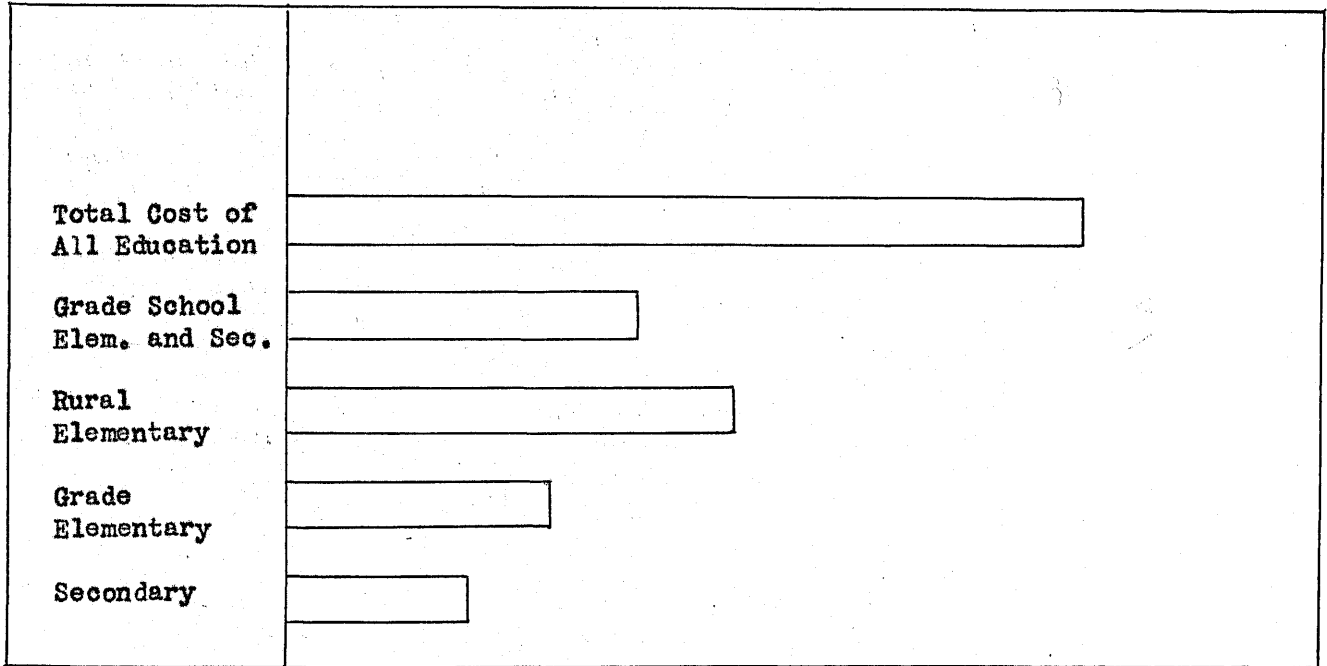


CHART XXXII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE RURAL DISTRICTS, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS ON ELEMENTARY AND SECONDARY EDUCATION, WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN THE COUNTY FOR 1924--1925.

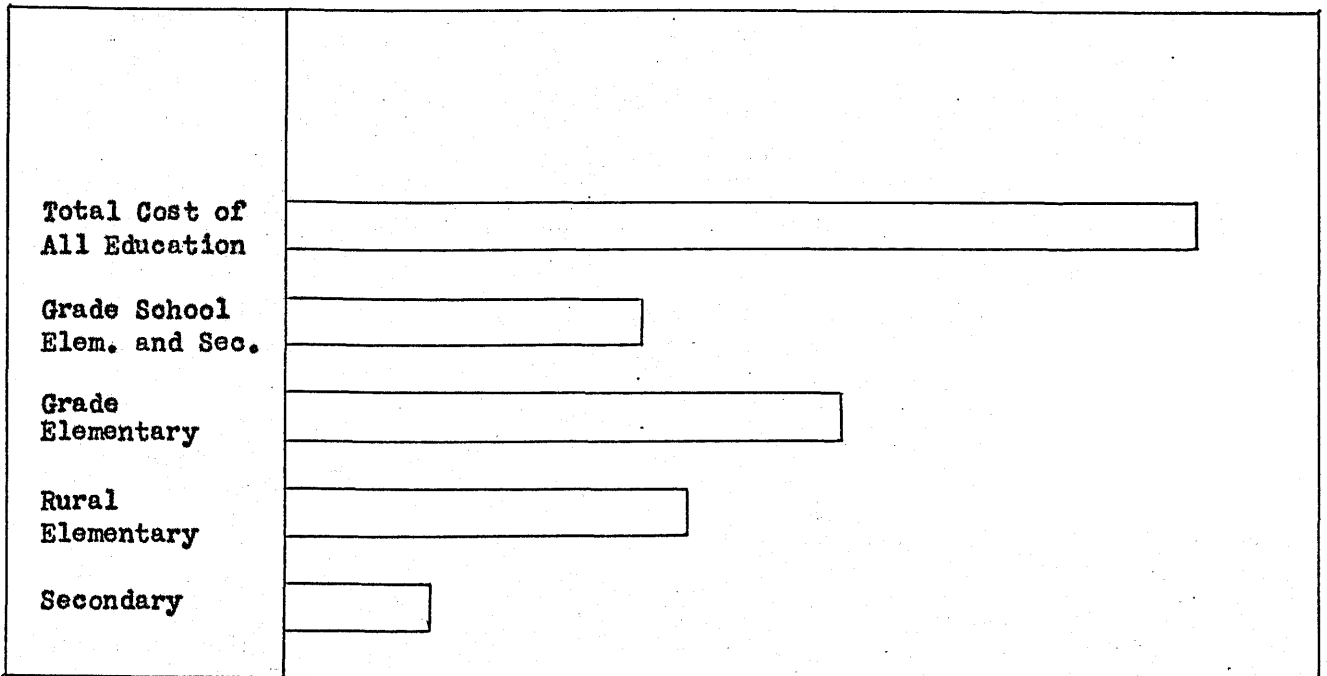


CHART XXXIII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE RURAL DISTRICTS, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS ON ELEMENTARY AND SECONDARY EDUCATION, WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN THE COUNTY FOR 1925--1926.

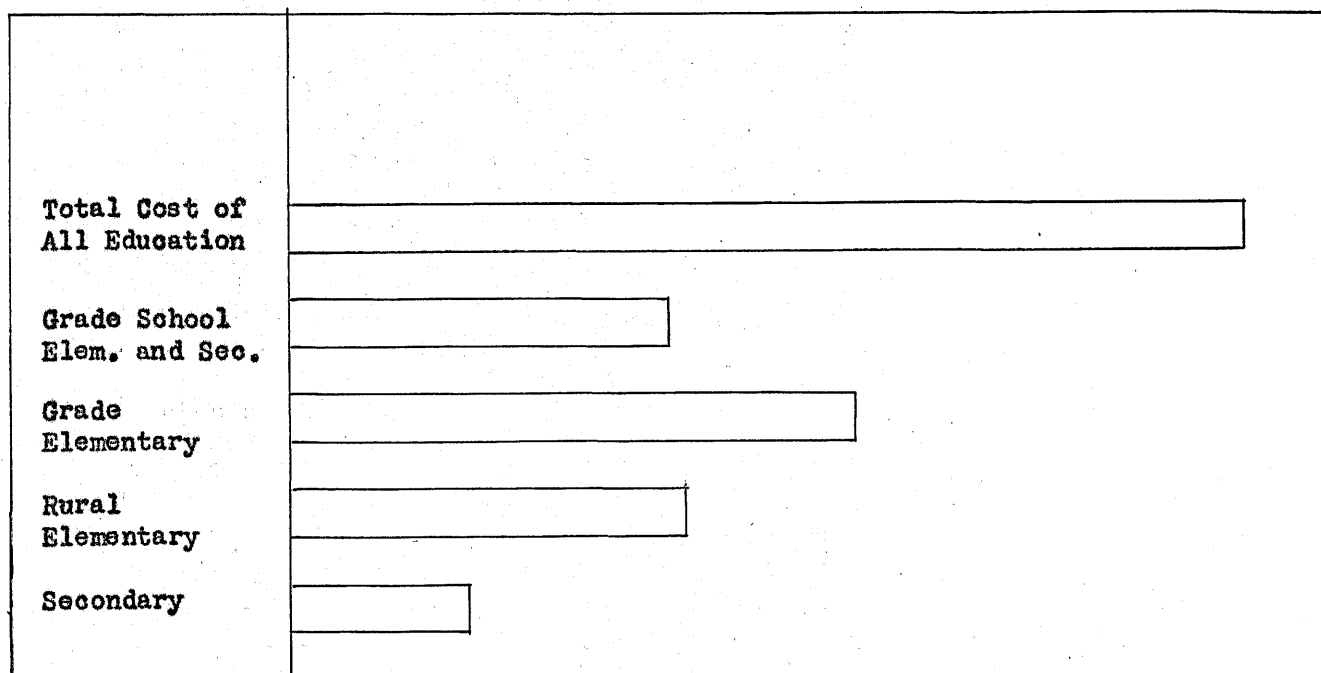
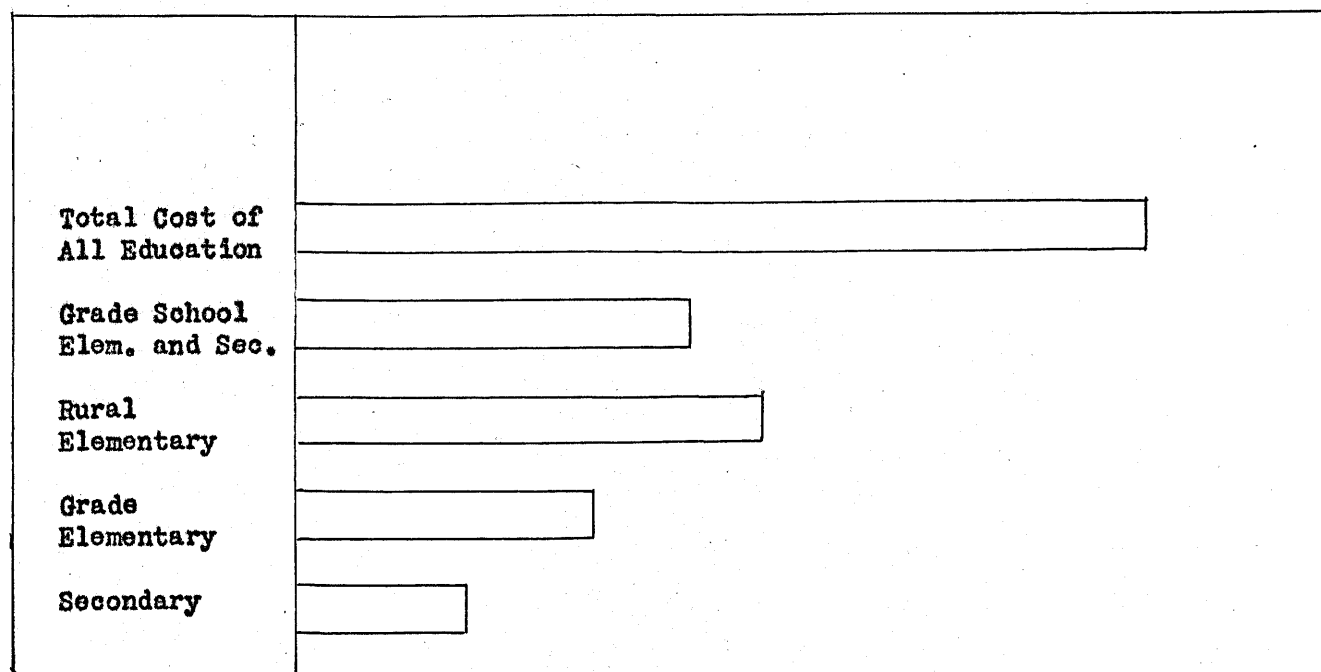


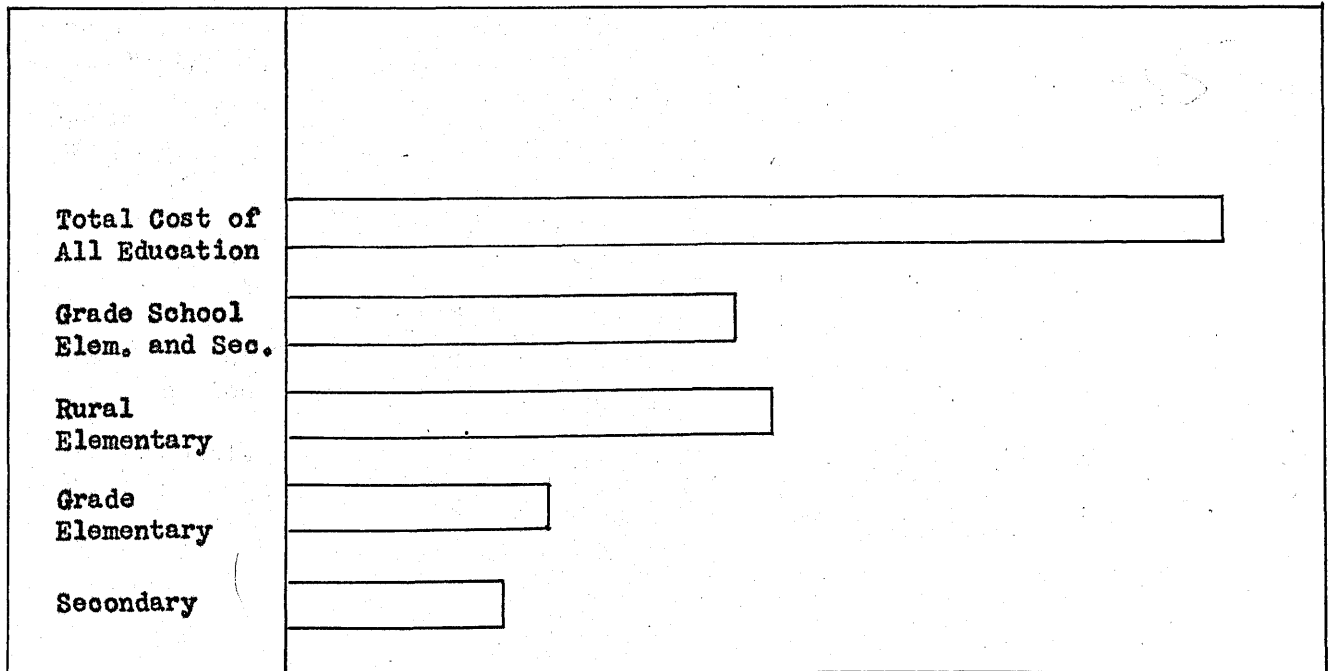
CHART XXXIV

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE RURAL DISTRICTS, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS ON ELEMENTARY AND SECONDARY EDUCATION, WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN THE COUNTY FOR 1926-27.



## CHART XXXV

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE RURAL DISTRICTS, THE AMOUNT OF MONEY SPENT BY THE GRADED DISTRICTS ON ELEMENTARY AND SECONDARY EDUCATION, WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN THE COUNTY FOR 1927--1928



## CHART XXXVI

THE PURCHASING POWER OF THE DOLLAR BASED ON THE COST OF LIVING  
IN 1913

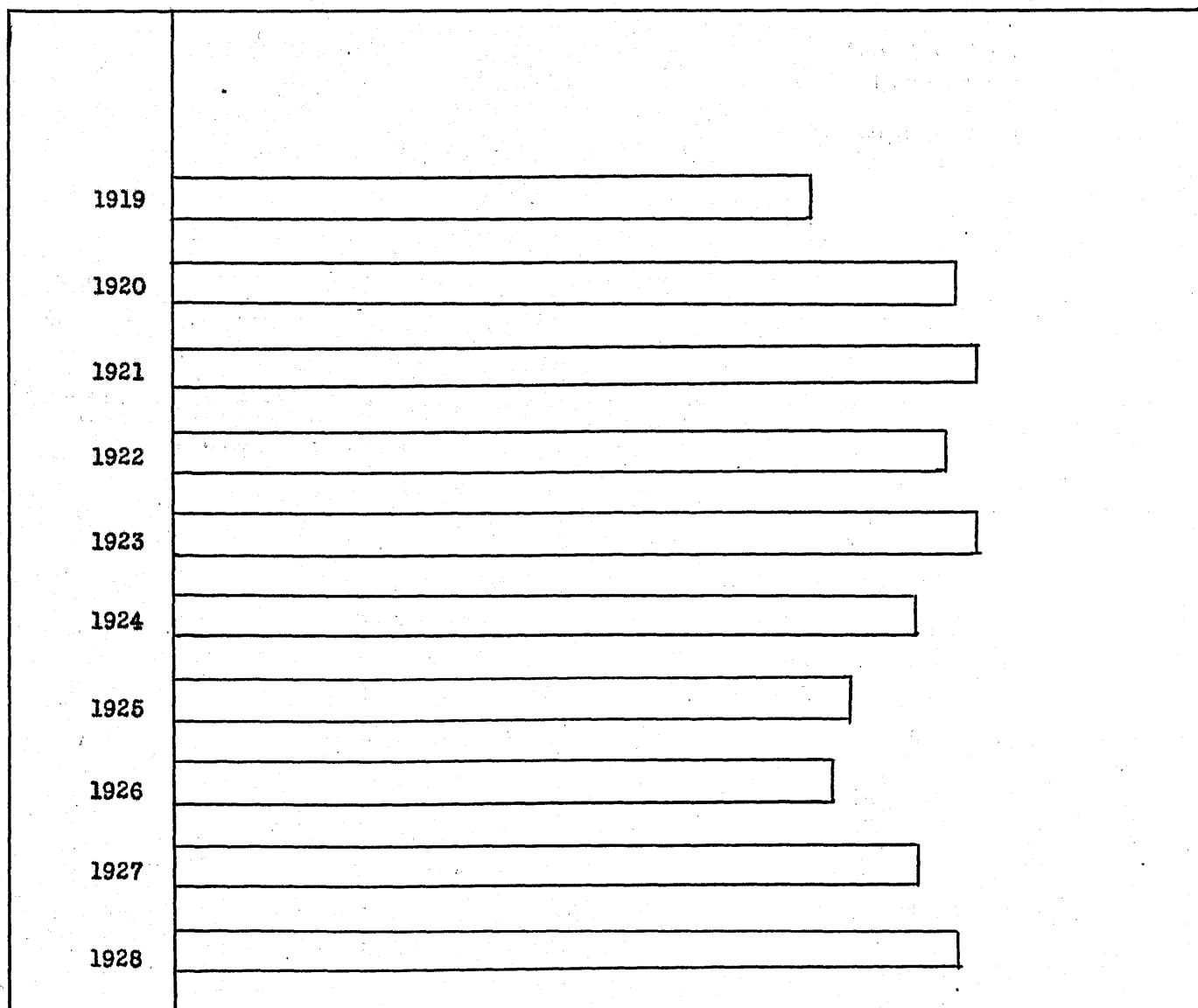


TABLE XII

THE PURCHASING POWER OF THE DOLLAR BASED ON THE COST OF  
LIVING. 1913 = 100

1919.....	.62
1920.....	.76
1921.....	.78
1922.....	.75
1923.....	.78
1924.....	.72
1925.....	.66
1926.....	.64
1927.....	.72
1928.....	.76

TABLE XIII

## THE COST OF EDUCATION ACCORDING TO THE BUYING POWER OF THE DOLLAR IN

1913. 1918--1919 TO AND INCLUDING 1927--1928

	1919	1920	1921	1922	1923
Total Cost of All Education	\$67,404.00	98,375.27	114,280.95	156,114.05	155,137.10
One Teacher Schools	33,948.43	46,975.90	58,004.65	61,037.10	62,614.74
Two or More Teacher Schools	33,455.57	51,399.37	56,276.30	95,076.95	92,522.36
Total Cost of All Education	123,095.02	127,831.23	129,967.79	130,839.80	152,090.83
One Teacher Schools	54,305.25	50,190.45	51,924.64	59,526.93	73,697.60
Two or More Teacher Schools	68,789.77	77,640.78	78,043.15	71,312.87	78,393.23
Grade Schools	40,721.19	56,826.85	54,272.42	45,525.15	43,349.80
High Schools	28,068.58	20,813.93	23,770.73	25,787.72	35,043.43

The expenses of the two or more teacher schools were not separated for the years 1918--1919 up to and including 1922--1923.

The total cost of all education in Wilson County, according to the buying power of the dollar in 1913, was the greatest in 1921--1922. The same was true of the cost of all education in the graded schools maintaining both elementary and secondary education. Secondary education costs were the largest in 1927--1928.

TABLE XIV

## THE COST OF ELEMENTARY EDUCATION PER PUPIL IN THE RURAL SCHOOLS

## BASED ON AVERAGE DAILY ATTENDANCE

This table gives the costs on the basis of actual expenditures and on the basis of the buying power of the dollar in 1913.

	1919	1920	1921	1922	1923
Actual Cost of Education	54,755.53	61,809.09	74,364.94	81,382.80	80,275.32
Percentage Com- pared with 1919 Cost	100	112.8	135.8	148.6	146.6
Cost of Ed. Based on 1913 Dollar	33,948.43	46,975.90	58,004.65	61,037.10	62,614.74
Comp. With 1919 Cost	100	138.3	170.8	179.7	174.4
Pupils A D A	1305	1311	1366	1460	1463
Actual Cost Per Pupil A D A	41.95	47.14	54.44	55.74	54.19
Comp. With 1919 Cost Per Pupil A D A	100	112.3	129.8	132.9	121.9
Cost Per Pupil A D A 1913 Dollar	26.01	35.83	42.46	41.12	42.80
Comparison Cost Per Pupil 1919 Cost A D A	100	137.7	163.2	157.1	164.5

TABLE IV (Cont.)

	1924	1925	1926	1927	1928
Actual Cost of Education	75,423.97	76,046.14	81,132.09	83,022.22	96,843.10
Percentage Compared with 1919 Cost	135.9	138.8	148.1	151.6	176.9
Cost of Ed. Based on 1913 Dollar	54,305.25	50,190.45	51,924.64	59,526.93	73,697.60
Comp. With 1919 Cost	159.8	147.5	152.9	175.3	207.1
Pupils A D A	1382	1372	1383	1368	1288
Actual Cost Per Pupil A D A	54.58	55.43	58.66	60.69	75.19
Comp. With 1919 Cost Per Pupil A D A	130.1	132.1	139.8	144.6	179.9
Cost Per Pupil A D A 1913 Dollar	39.29	36.58	37.54	43.51	57.22
Comparison Cost Per Pupil 1919 Cost A D A	151.5	140.4	144.3	167.2	219.7

Total Actual Cost of Education..765,055.40

The actual cost of elementary education per pupil in average daily attendance in education in the rural schools in 1927-1928 was 79.9 higher than in 1918--1919.

It was 119.7% higher in 1927--1928 than in 1918--1919 according to the purchasing power of the dollar in 1913.



TABLE XV

THE COST OF ELEMENTARY EDUCATION PER PUPIL IN THE TWO OR MORE TEACHER  
SCHOOLS OF WILSON COUNTY BASED ON AVERAGE DAILY ATTENDANCE

These costs are given for the five year period ending June 30, 1928, for prior to that time the secondary and elementary education costs were not separated.

The costs are given on the basis of actual amount of money expended and the buying power of the dollar in 1913.

	1924	1925	1926	1927	1928
Actual Cost of Education	56557.20	86101.29	84800.82	63493.93	56964.26
Percentage Comparison of 1924 Costs	100	152.2	149.9	112.3	100.7
Pupil A D A	1078	1088	1091	1076	1002
Cost Per Pupil A D A	52.46	79.13	77.73	59.01	56.85
Comparison Cost Per Pupil A D A with 1924 Cost	100	150.8	148.1	112.4	108.3
Cost of Education 1913 Dollar	40721.19	56826.85	54272.42	45525.15	43349.85
Percentage Comp. 1924 Costs	100	139.5	133.2	111.5	106.4
Cost Per Pupil A D A 1913 Dollar	37.77	52.23	49.83	42.31	43.26
Percentage Comp. 1924 A D A Costs	100	138.2	131.9	112.0	114.5

The figures for Table XV are for the five year period ending June 30, 1928. Elementary and secondary education costs were not separated prior to that time.

The cost of elementary education per pupil in average daily attendance in these districts was 8.3% higher in 1927-1928 than in 1923--1924 and had decreased 42.5% over the 1924--1925 costs.

The cost of education according to the purchasing power of the dollar in 1913 was 14.5% higher in 1927--1928 than in 1923--1924, and had decreased 13.7% over the 1924--1925 costs.

TABLE XVI

THE COST OF SECONDARY EDUCATION PER PUPIL IN THE DISTRICTS OF  
THIS STUDY MAINTAINING HIGH SCHOOLS ON THE BASIS OF AVERAGE  
DAILY ATTENDANCE.

This is taken for the five year period ending June 30, 1928,  
for prior to this time the costs of elementary and secondary education  
were not separated.

The actual costs and the cost based on the buying power of the  
dollar are taken.

	1924	1925	1926	1927	1928
Actual Cost					
Secondary Ed.	39984.13	31536.26	37141.77	35966.14	46049.19
Percentage Com- parison 1924	100	80.8	95.2	92.0	123.2
Pupils Per A D A	303	383	311	334	315
Cost Per Pupil A D A	131.96	82.34	119.42	107.77	146.19
Cost of Secondary Education Based on 1913 Dollar	28788.57	20813.94	23771.73	25895.61	34997.38
Percentage Comp. 1924	100	72.2	82.5	89.9	121.5
Cost per Pupil A D A 1913 Dollar	92.03	54.34	76.44	71.17	111.10
Percentage Comp. with 1924 Cost A D A 100		59.0	83.1	77.3	120.6
Percentage Compl of Pupil A D A Costs in Actual Dollars Spent	100	62.4	90.47	91.68	110.78

The actual costs of secondary education per pupil in average  
daily attendance for the five year period ending June 30, 1928 were  
10.78% higher in 1927--1928. According to the buying power of the  
dollar in 1913, it was 20.6% higher in 1927--1928 than in 1923-24.

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN 1918 AND 1919 ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913

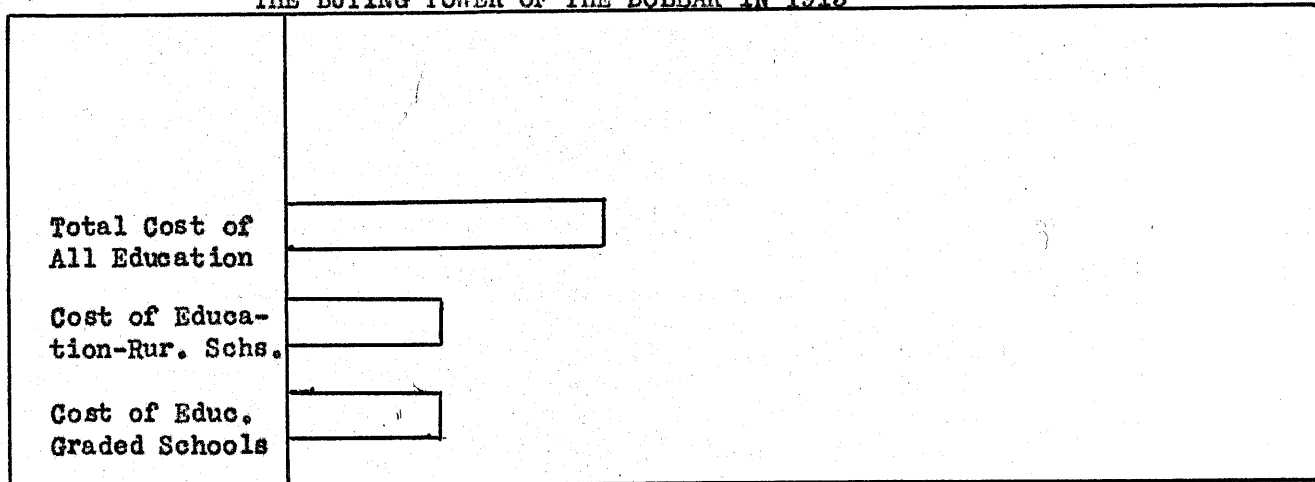


CHART XXXVIII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN 1919-1920 ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913

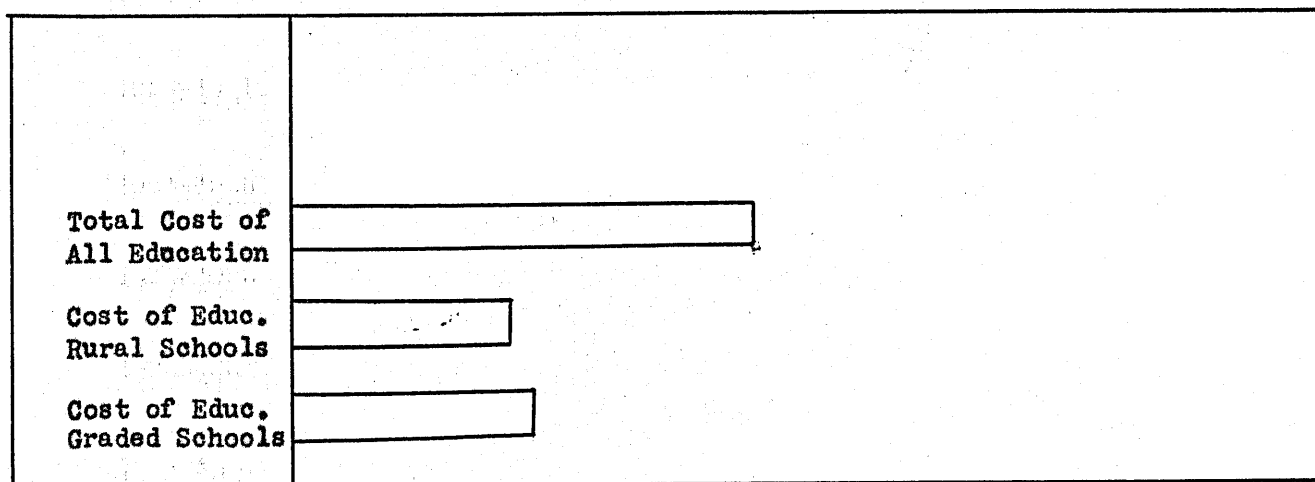
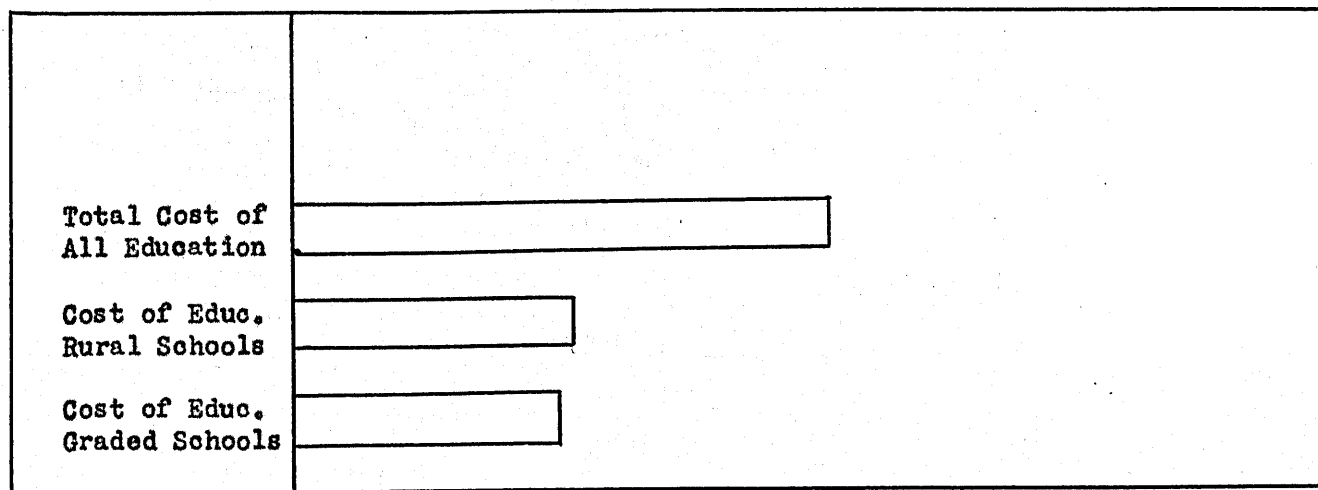


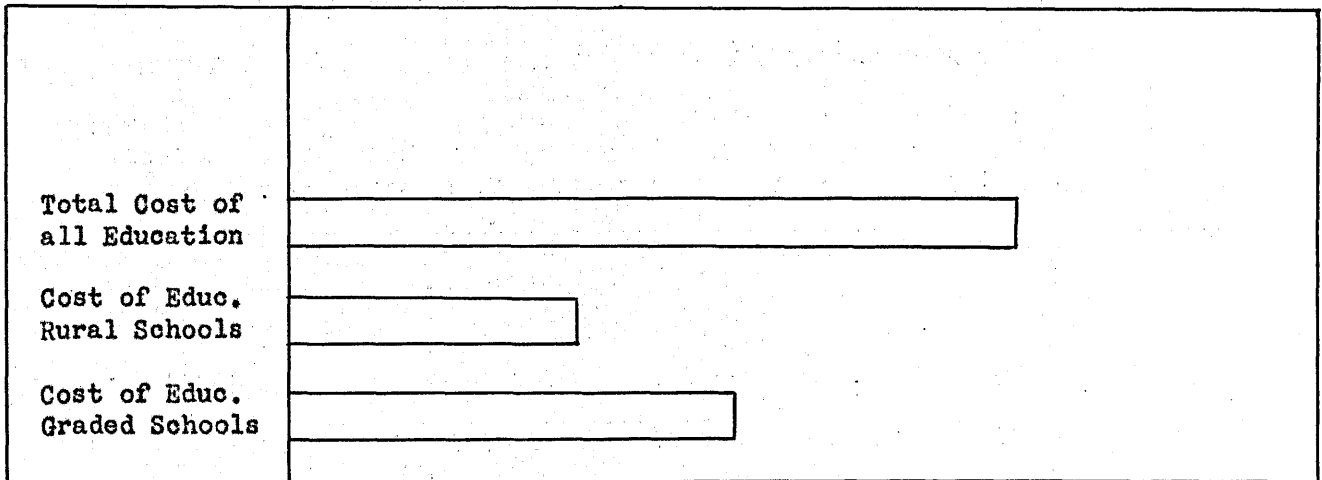
CHART XXXIX

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN 1920-1921 ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



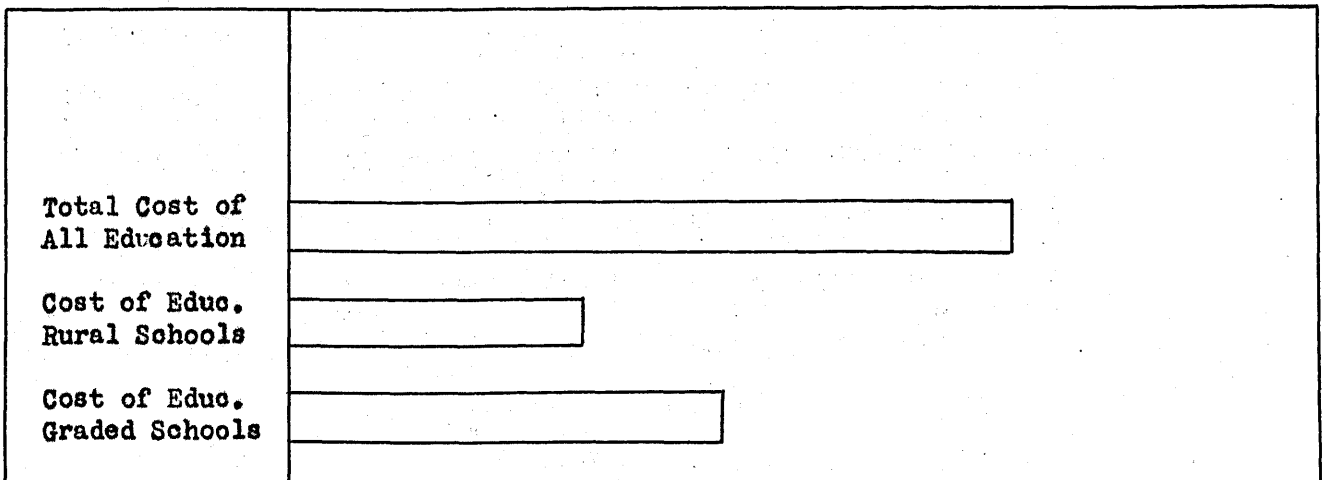
## CHART XL

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN 1921 and 1922 ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



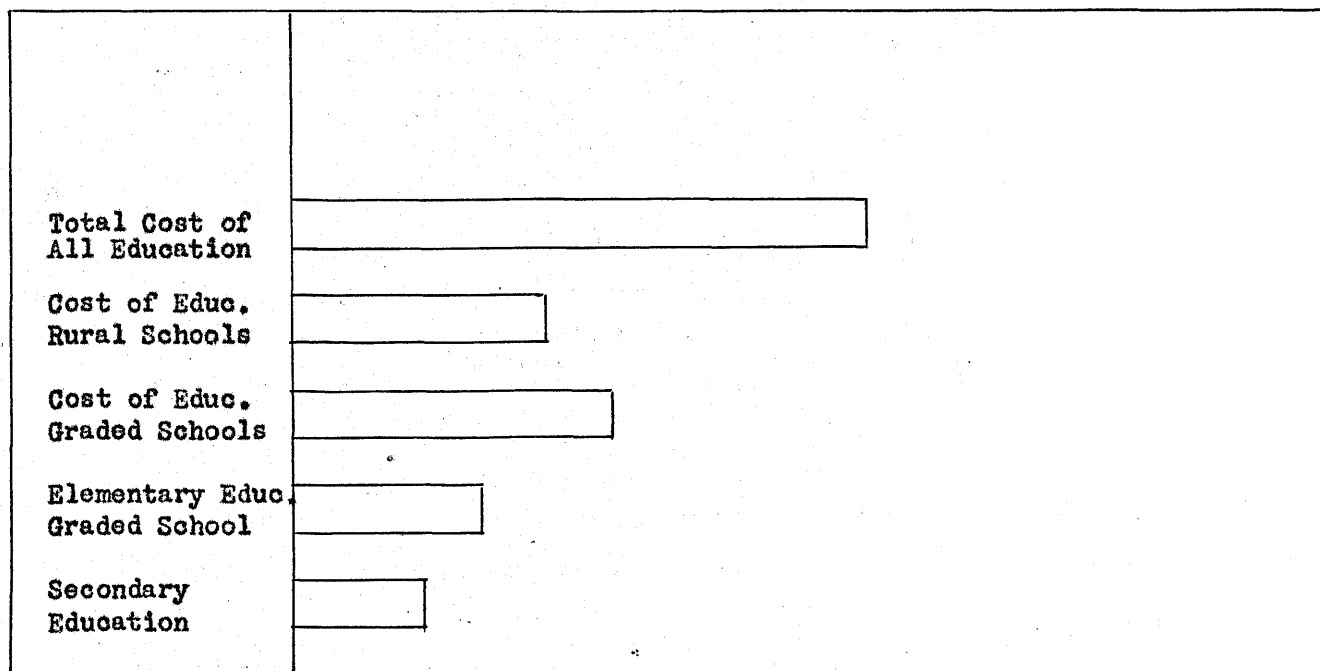
## CHART XLI

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT FOR EDUCATION WITH THE TOTAL AMOUNT SPENT FOR EDUCATION IN 1922 AND 1923 ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



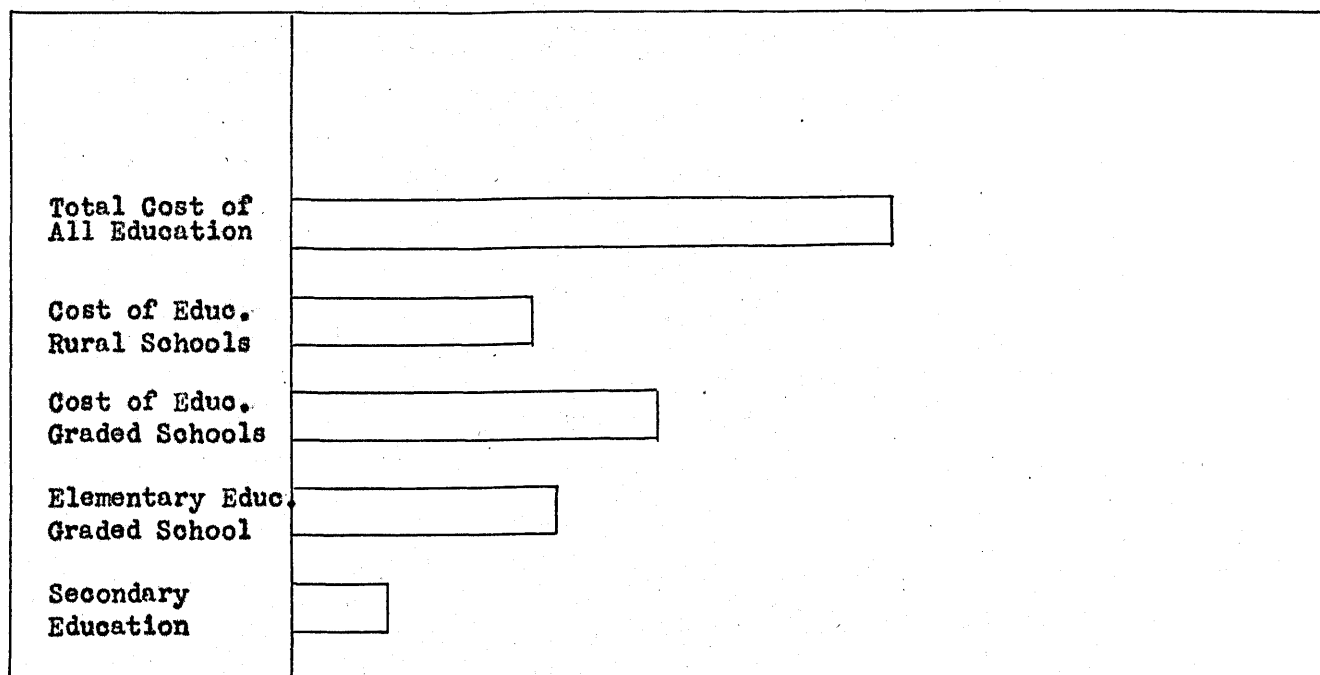
## CHART XLII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT,  
THE GRADE DISTRICTS FOR ELEMENTARY EDUCATION AND THE GRADE DISTRICTS FOR  
SECONDARY EDUCATION WITH THE TOTAL COST OF ALL EDUCATION IN 1924-1925  
ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



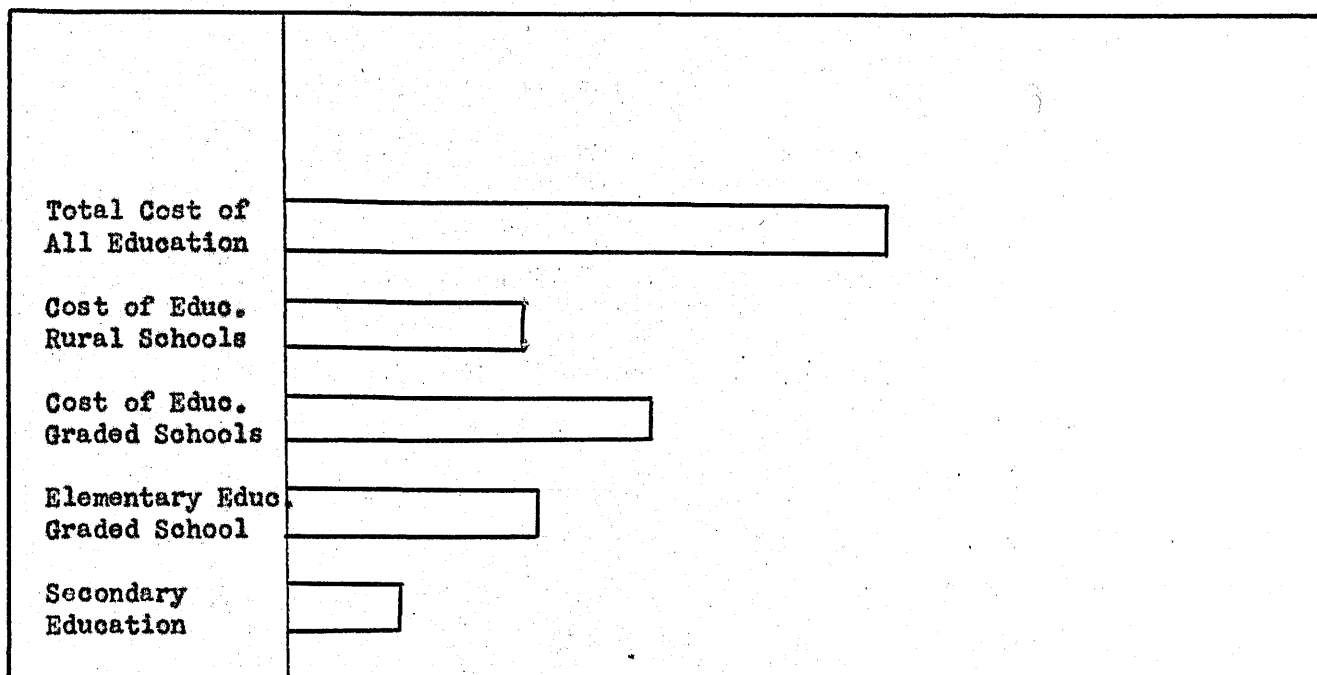
## CHART XLIII

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT,  
THE GRADE DISTRICTS FOR ELEMENTARY EDUCATION AND THE GRADE DISTRICTS FOR  
SECONDARY EDUCATION WITH THE TOTAL COST OF ALL EDUCATION IN 1925-1926  
ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



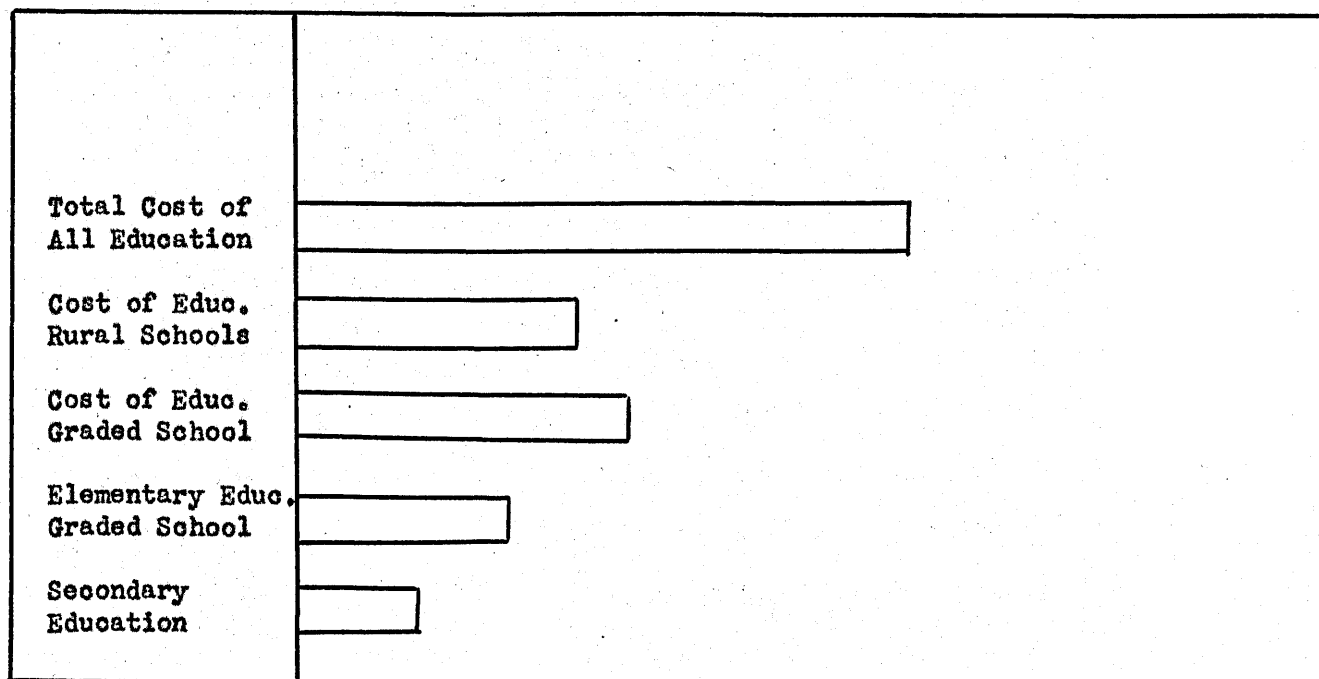
## CHART XLIV

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT,  
THE GRADE DISTRICTS FOR ELEMENTARY EDUCATION AND THE GRADE DISTRICTS FOR  
SECONDARY EDUCATION WITH THE TOTAL COST OF ALL EDUCATION IN 1926-1927  
ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



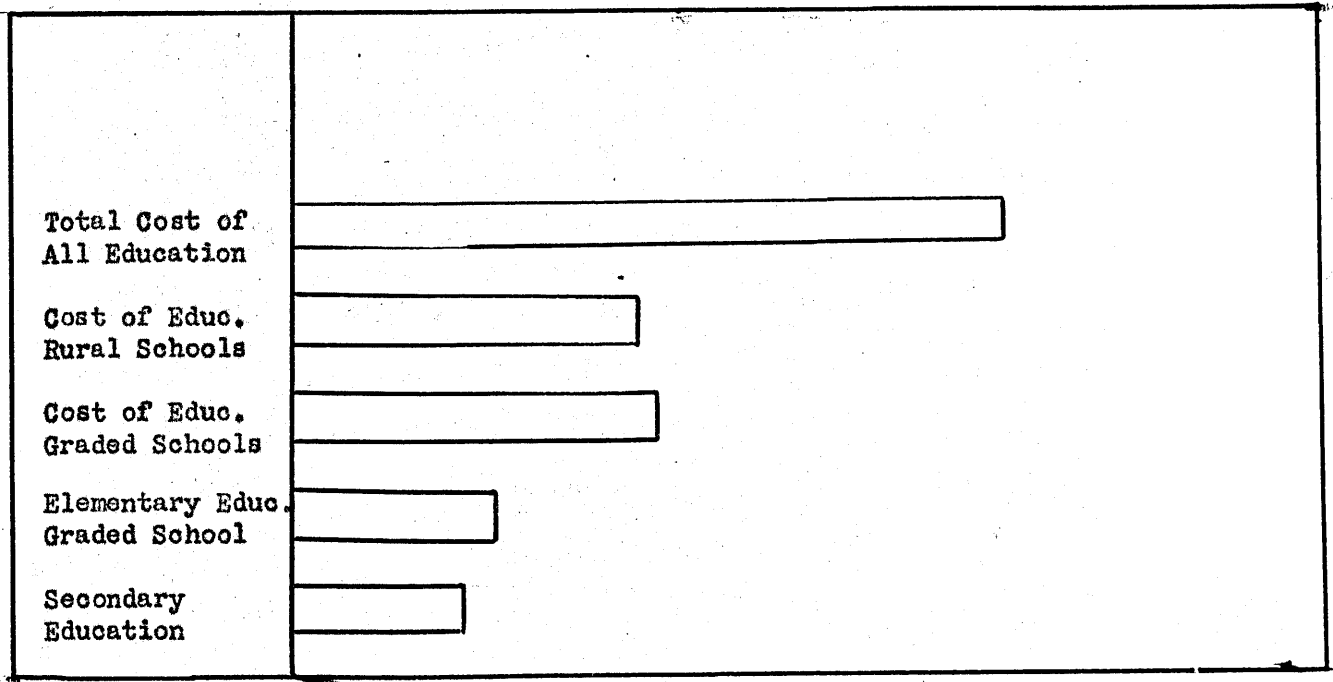
## CHART XLV

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT,  
THE GRADE DISTRICTS FOR ELEMENTARY EDUCATION AND THE GRADE DISTRICTS FOR  
SECONDARY EDUCATION WITH THE TOTAL COST OF ALL EDUCATION IN 1926-1927  
ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913



# CHART XLVI

A COMPARISON OF THE AMOUNT OF MONEY SPENT BY THE GRADE AND RURAL SCHOOL DISTRICT,  
THE GRADE DISTRICTS FOR ELEMENTARY EDUCATION AND THE GRADE DISTRICTS FOR  
SECONDARY EDUCATION WITH THE TOTAL COST OF ALL EDUCATION IN 1927-1928  
ACCORDING TO THE BUYING POWER OF THE DOLLAR IN 1913





Wilson County operates under the Barnes Law. This provides that the county commissioners shall make a levy each year to provide the money that is known as the Barnes money. All high school districts receive some of this money; the amount depending upon the average daily attendance of pupils and the number of full time instructors.

Table XVII shows the assessed valuation of the rural school districts for each year; the tax levy; and the amount of money raised by this levy.

Table XVIII shows the same information concerning the graded school districts maintaining high schools; Table XIX shows the amount of Barnes money these districts maintaining high schools have received the past five years. Statistics were not available for the first five years of the period of the study.

Table XX shows the percent of the whole amount the high school districts of the study received.

Charts XLVII to LVI show a comparison of the amount of the Barnes fund raised from the rural and graded school districts for ten years ending June 30, 1928 and the amount of the fund received by the high school districts during the five year period ending June 30, 1928, with the total Barnes fund collected.

TABLE XVII

THE AMOUNT SECONDARY EDUCATION HAS COST THE RURAL DISTRICTS FOR THE  
TEN YEAR PERIOD ENDED JUNE 30, 1928

<u>Year</u>	<u>Valuation</u>	<u>Rate</u>	<u>Amount</u>
1918-1919	18,957,629	.0005	9478.81
1919-1920	21,588,705	.00075	16191.52
1920-1921	19,265,195	.000851	16394.68
1921-1922	18,532,979	.000839	15549.16
1922-1923	13,490,981	.000803	10833.25
1923-1924	19,284,235	.000893	17220.82
1924-1925	17,941,020	.00135	23208.40
1925-1926	17,191,335	.00135	27220.37
1926-1927	17,314,080	.00135	23374.01
1927-1928	18,127,615	.00135	24472.28

The levy for secondary education has remained the same for the four year period ending June 30, 1928. The assessed valuations were higher in 1927-1928 than in the previous three years.

TABLE XVIII

THE AMOUNT OF MONEY RAISED UNDER THE BARNES LAW BY A TAX ON THE  
 ASSESSED VALUATION OF DISTRICTS MAINTAINING HIGH SCHOOLS

<u>Year</u>	<u>Valuation</u>	<u>Rate</u>	<u>Amount</u>
1918-1919	4,214,230	.5 Mill	\$2,107.12
1919-1920	4,702,490	.75 "	3,526.87
1920-1921	4,379,195	.851 "	3,726.70
1921-1922	4,844,655	.839 "	4,064.67
1922-1923	4,220,594	.803 "	3,389.14
1923-1924	4,372,185	.893 "	3,904.36
1924-1925	3,535,940	1.35 "	4,773.52
1925-1926	3,117,725	1.35 "	4,208.93
1926-1927	3,118,310	1.35 "	4,209.72
1927-1928	3,117,245	1.35 "	4,208.28

TABLE XIX

THE AMOUNT OF MONEY RECEIVED UNDER THE BARNES LAW BY DISTRICTS OF  
 THIS STUDY MAINTAINING HIGH SCHOOLS, DURING THE FIVE YEAR  
 PERIOD ENDING JUNE 30, 1928

1923-1924 - - - - -	\$31,237.51
1924-1925 - - - - -	33,009.28
1925-1926 - - - - -	38,812.24
1926-1927 - - - - -	23,572.03
1927-1928 - - - - -	21,545.04

TABLE XX

THE AMOUNT OF BARNES FUND RAISED BY WILSON COUNTY AND THE PERCENT  
 RECEIVED BY THE HIGH SCHOOLS OF THE THIRD CLASS CITIES FOR  
 THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

<u>Year</u>	<u>Total Amount of Barnes Fund</u>	<u>Amount of Fund Received by Third Class City High School Districts</u>	<u>Percent</u>
1923-1924	41012.33	31237.51	72.6
1924-1925	57725.86	33009.28	57.2
1925-1926	52890.82	38812.24	73.4
1926-1927	50345.56	23572.03	46.8
1927-1928	50781.04	21545.04	42.4

The amount of the Barnes fund is based on the number of full time high school teachers employed and the average daily attendance in the high school. The above table gives the amount actually received by the high school districts of this study, and what percent that amount is of the total amount.

CHART XLVII

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND HIGH SCHOOL DISTRICTS, WITH THE TOTAL AMOUNT OF THE FUND IN 1918-19

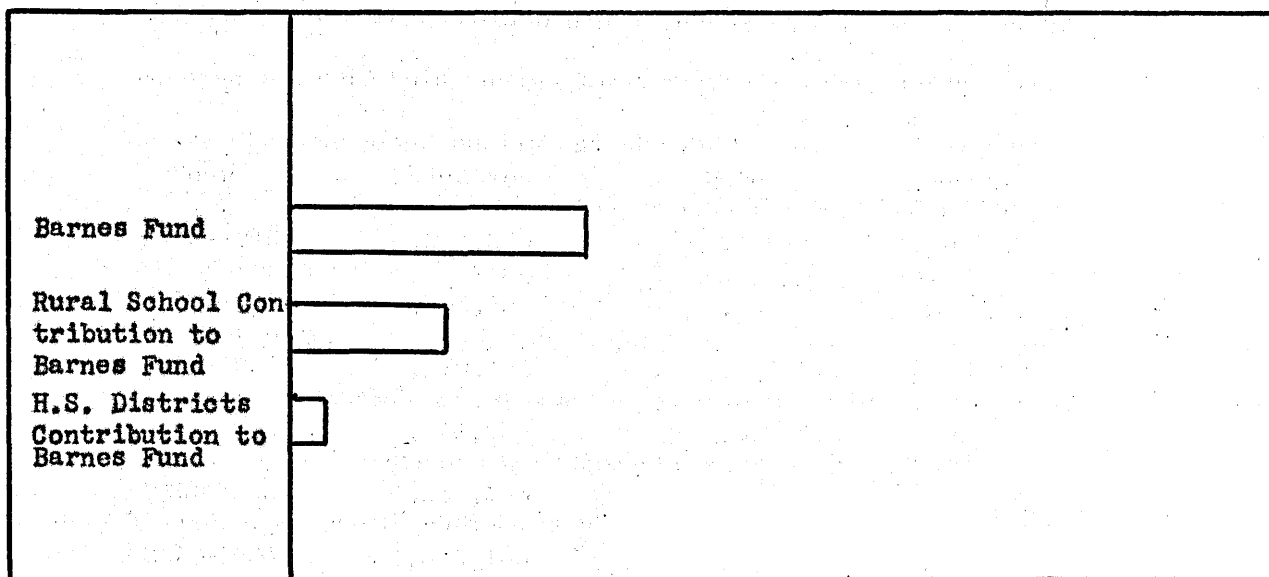
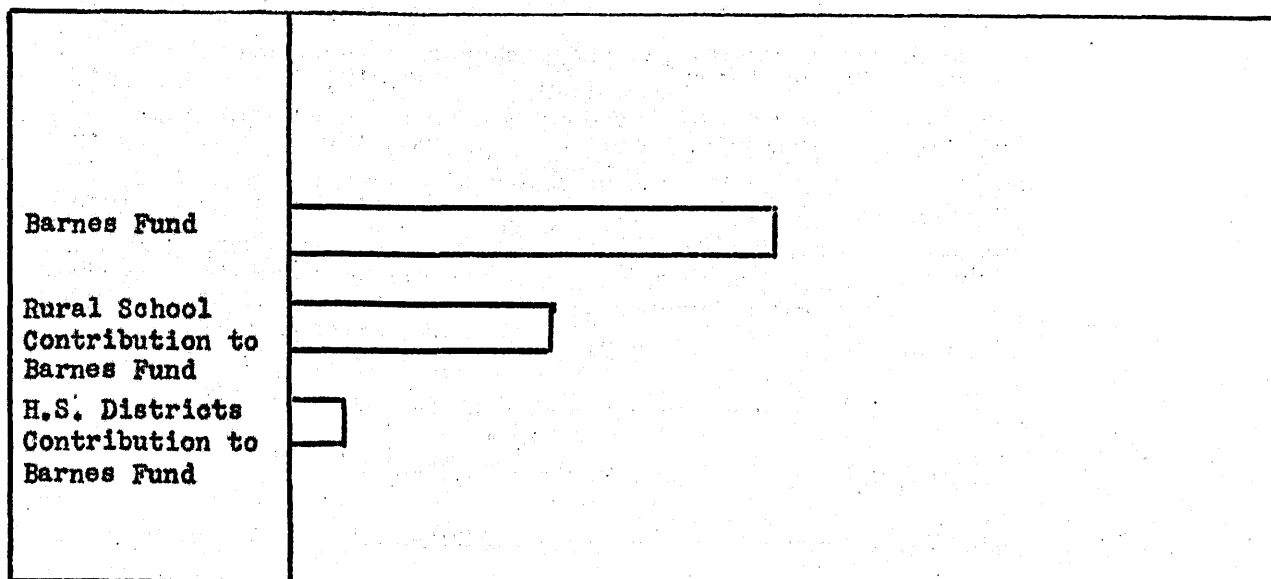


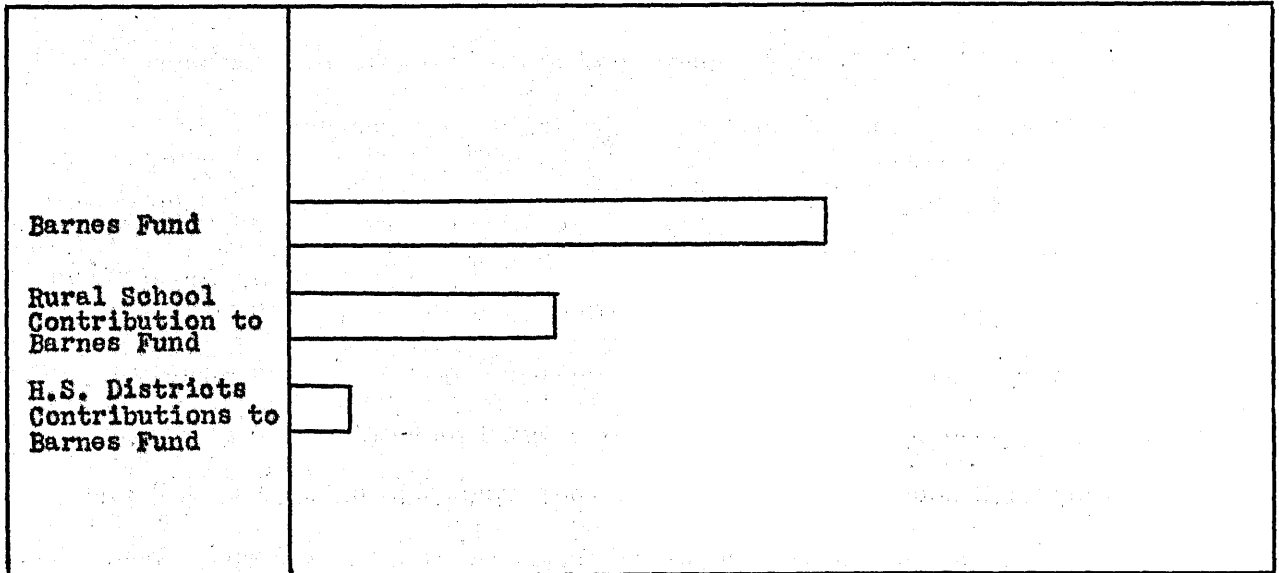
CHART XLVIII

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND HIGH SCHOOL DISTRICTS, WITH THE TOTAL AMOUNT OF THE FUND IN 1919-20



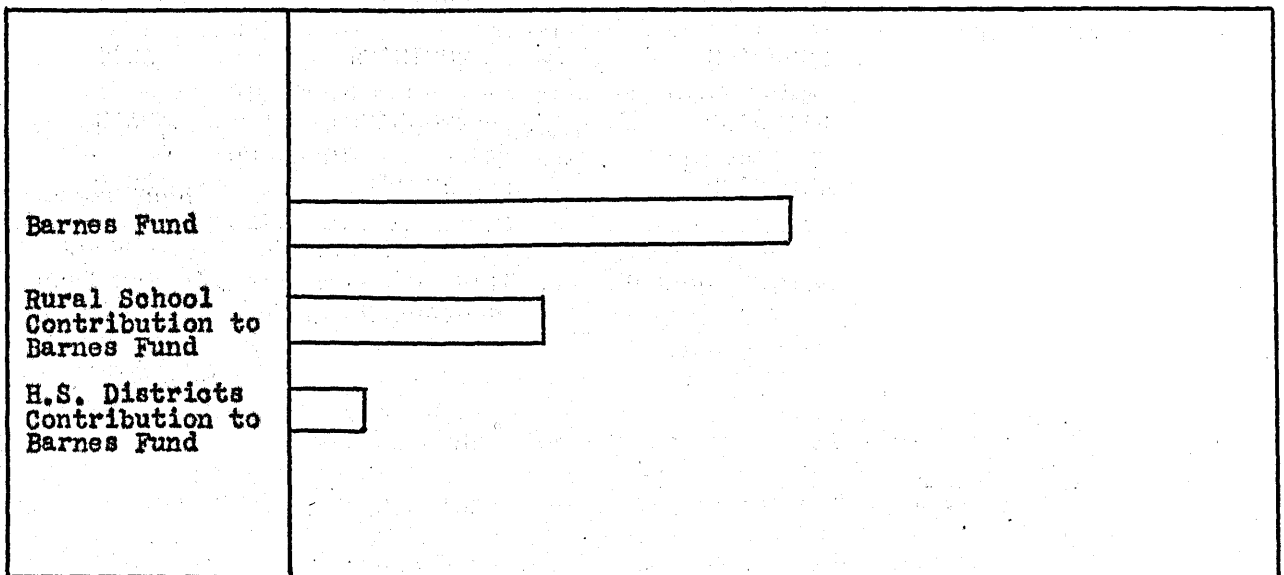
## CHART XLIX

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND  
HIGH SCHOOL DISTRICTS, WITH THE TOTAL AMOUNT OF THE FUND IN 1920-21



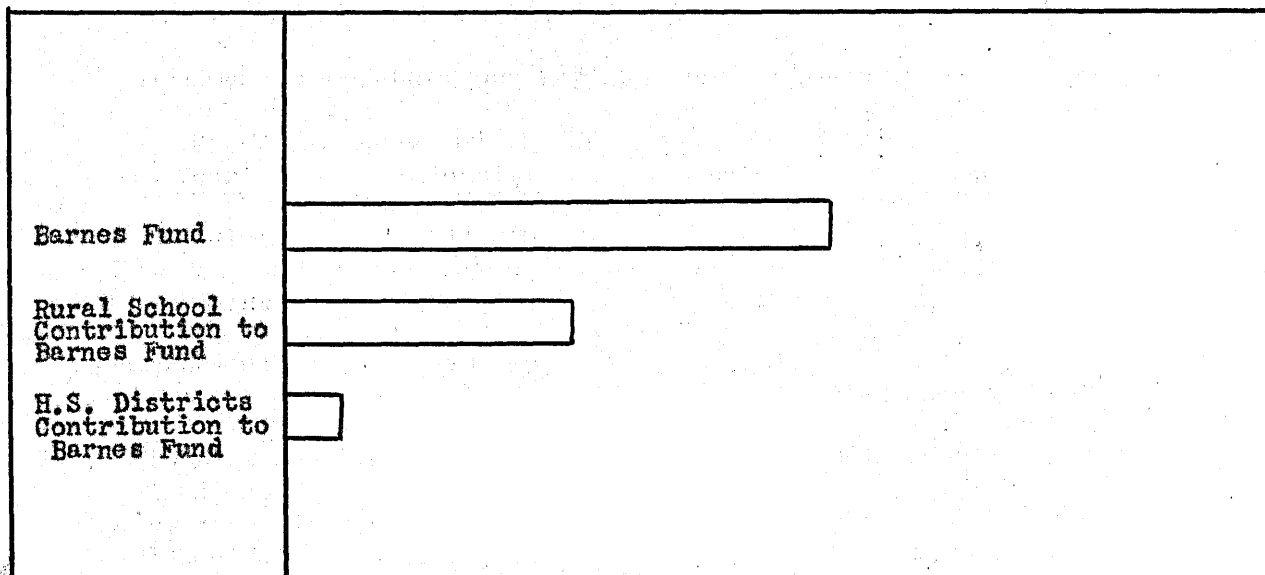
## CHART XL

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND  
HIGH SCHOOL DISTRICTS, WITH THE TOTAL AMOUNT OF THE FUND IN 1921-22



## CHART XLI

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND HIGH SCHOOL DISTRICTS, WITH THE TOTAL AMOUNT OF THE FUND IN 1922-1923



## CHART XLII

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND GRADED DISTRICTS, AND THE AMOUNT OF THE FUND RECEIVED BY THE HIGH SCHOOL DISTRICTS WITH THE TOTAL AMOUNT OF THE BARNES FUND FOR 1923--1924.

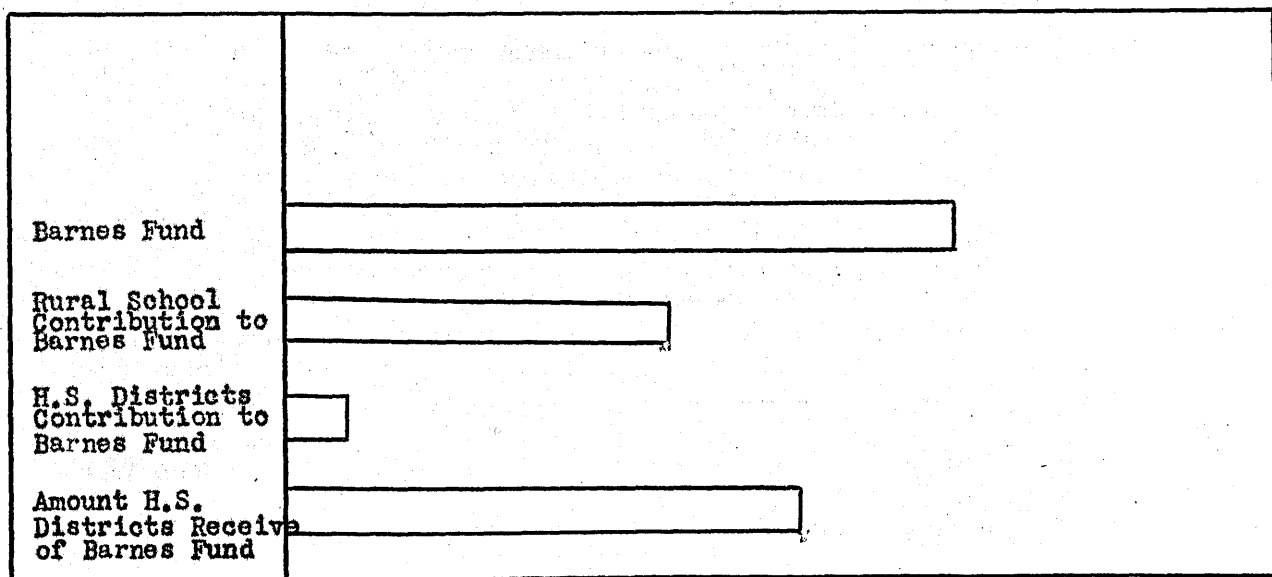


CHART XLIII

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND GRADED DISTRICTS, AND THE AMOUNT OF THE FUND RECEIVED BY THE HIGH SCHOOL DISTRICTS WITH THE TOTAL AMOUNT OF THE BARNES FUND FOR 1924-1925

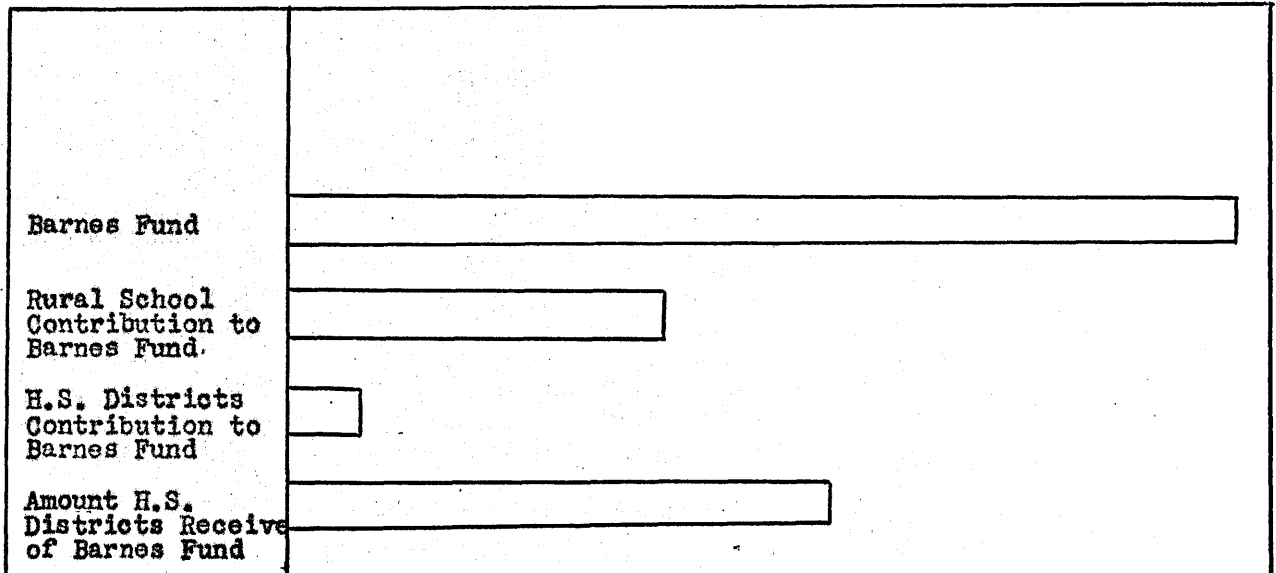


CHART XLIV

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND GRADED DISTRICTS, AND THE AMOUNT OF THE FUND RECEIVED BY THE HIGH SCHOOL DISTRICTS WITH THE TOTAL AMOUNT OF THE BARNES FUND FOR 1925-1926

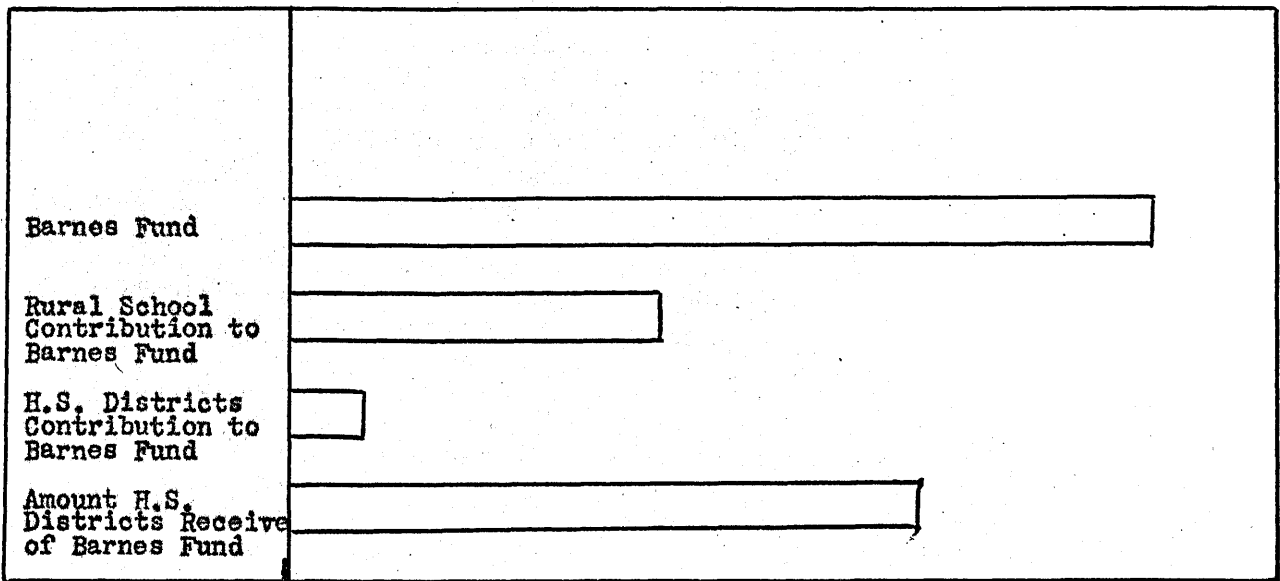




CHART XLV

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND GRADED DISTRICTS, AND THE AMOUNT OF THE FUND RECEIVED BY THE HIGH SCHOOL DISTRICTS WITH THE TOTAL AMOUNT OF THE BARNES FUND FOR 1926-1927

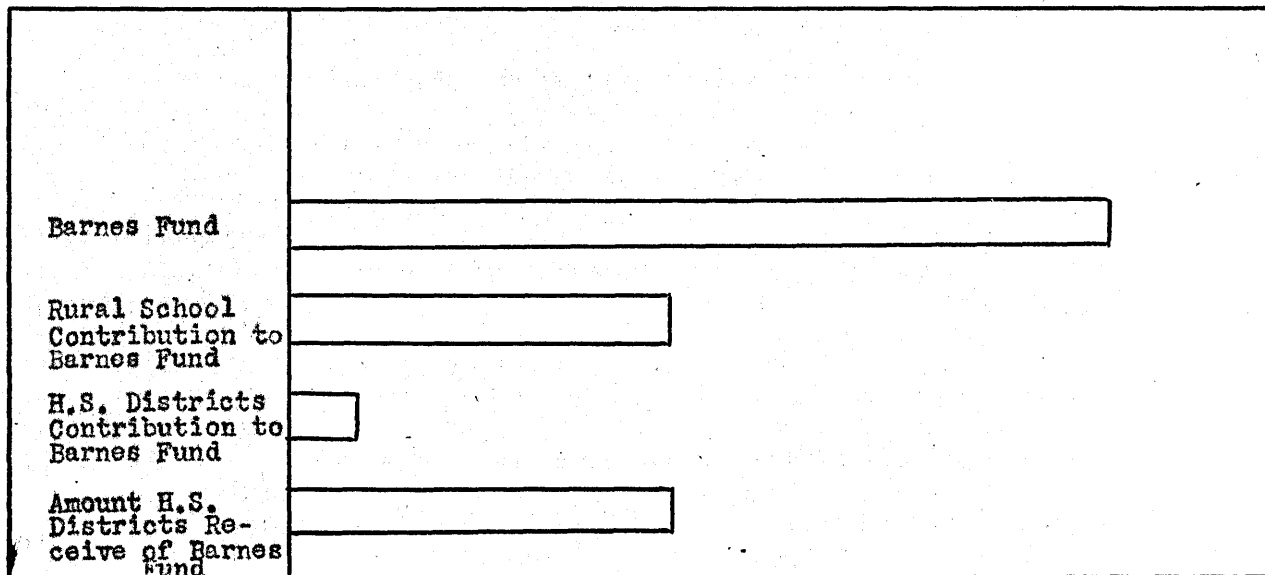


CHART XLVI

A COMPARISON OF THE AMOUNT OF THE BARNES FUND RAISED FROM THE RURAL AND GRADED DISTRICTS, AND THE AMOUNT OF THE FUND RECEIVED BY THE HIGH SCHOOL DISTRICTS WITH THE TOTAL AMOUNT OF THE BARNES FUND FOR 1927-1928

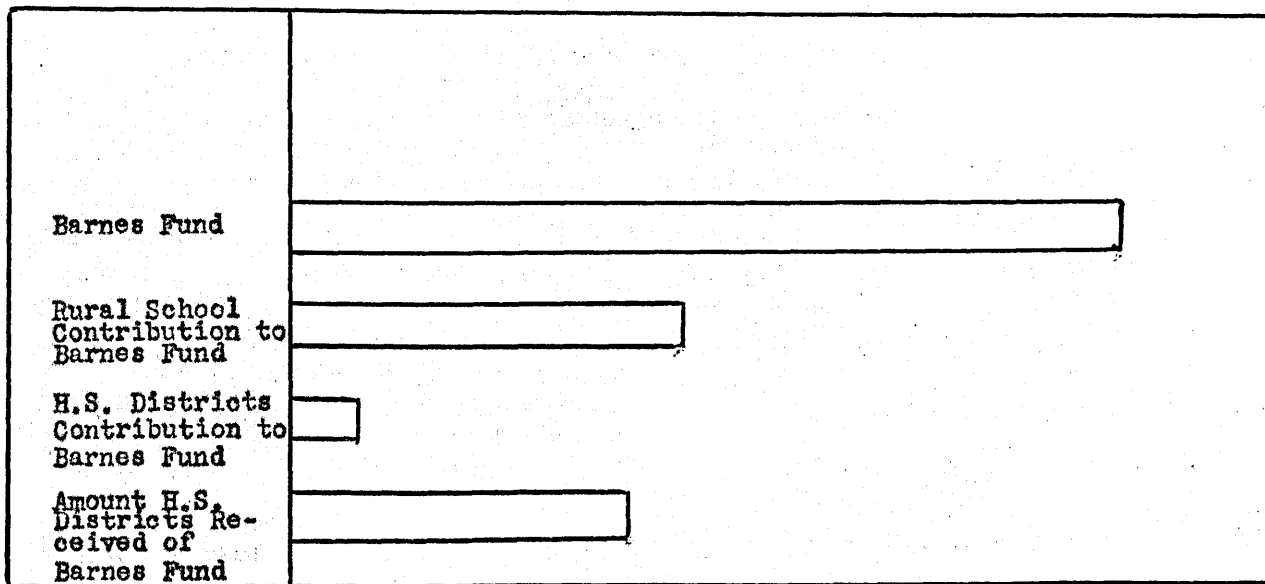


TABLE XXI

## The Total cost of Education for the Rural Districts

The rural districts have to support their district school and are also assessed a tax to meet the amount of money provided for by the Barnes Law. This table shows what the rural districts have been paying for elementary education; for secondary education; the levy for secondary education; the levy for elementary education; the valuation of the district and the total levy assessed for the ten year period ending June 30, 1928.

	1919	1920	1921	1922	1923
Cost of Elem. Education	54755.53	61809.09	74364.94	81382.80	80275.32
Cost of Secondary Education	9478.81	16191.52	16394.68	15549.16	10833.25
Levy for Secondary Education	.5	.75	.851	.839	.803
Levy for Elementary Education	2.9	2.85	3.75	4.36	5.99
Valuation of Rural Districts	189576.29	215887.05	192651.95	185329.79	134909.81
Total Levy for Secondary and Elementary Education	3.4	3.6	4.7	5.2	6.8
Total Cost of Elementary and Sec. Education	64234.34	78000.61	90759.62	96,931.96	91108.57
	1924	1925	1926	1927	1928
Cost of Elem. Education	75423.97	76046.14	81132.09	83022.22	96843.10
Cost of Secondary Education	17220.82	23208.40	27220.37	23374.01	24472.28
Levy for Secondary Education	.893	1.35	1.35	1.35	1.35
Levy for Elementary Education	3.907	4.15	5.05	4.85	4.35
Valuation of Rural Districts	192842.35	17941.20	171913.35	173140.80	181276.15
Total Levy for Secondary and Elementary Education	4.8	5.5	6.4	6.1	6.7
Total Cost of Elementary and Secondary Ed.	92644.79	99254.54	108352.46	106396.23	121315.38
Total Cost of Elementary Education-----765,055.20					
Total Cost of Secondary Education-----183,943.30					
Total Cost of Both Elem. and Secondary Education-----948998. 50					

TABLE XXII

THE PERCENTAGE THE COST OF ELEMENTARY AND SECONDARY EDUCATION IN THE RURAL DISTRICTS IS TO THE TOTAL COST OF EDUCATION IN THESE DISTRICTS FOR THE TEN YEAR PERIOD ENDING JUNE 30, 1928

This table shows what percent of the money raised for education in the rural districts is spent for the elementary education in the districts and what percent goes to the Barnes fund.

	'19	'20	'21	'22	'23	'24	'25	'26	'27	'28
Percent Total Cost of Education	100	100	100	100	100	100	100	100	100	100
Percent El. Ed. is of Total Cost of Ed.	85.2	79.2	81.8	83.9	88.1	81.4	76.6	74.8	78.0	79.8
Percent Sec. Ed. is of Total Cost of Ed.	14.8	20.8	18.2	16.1	11.9	18.6	23.4	25.2	22.0	20.2
Percent Grand Total Cost of Education										100
Percent Total Cost of Elementary Ed. is of Grand Cost of Education										80.6
Percent Total Cost of Sec. Education is of Grand Total Cost of Education										19.4

Nineteen and four-tenths per cent of the total amount of money raised for educational purposes during the ten year period ending June 30, 1928 in the rural school districts was used to support secondary education. This percentage has been decreasing since 1925-1926.

## CHART XLVII

A COMPARISON OF THE EXPENDITURES FOR ELEMENTARY AND SECONDARY EDUCATION WITH  
THE TOTAL EXPENDITURES OF THE RURAL DISTRICTS FOR THE TEN YEAR PERIOD  
ENDING JUNE 30, 1928

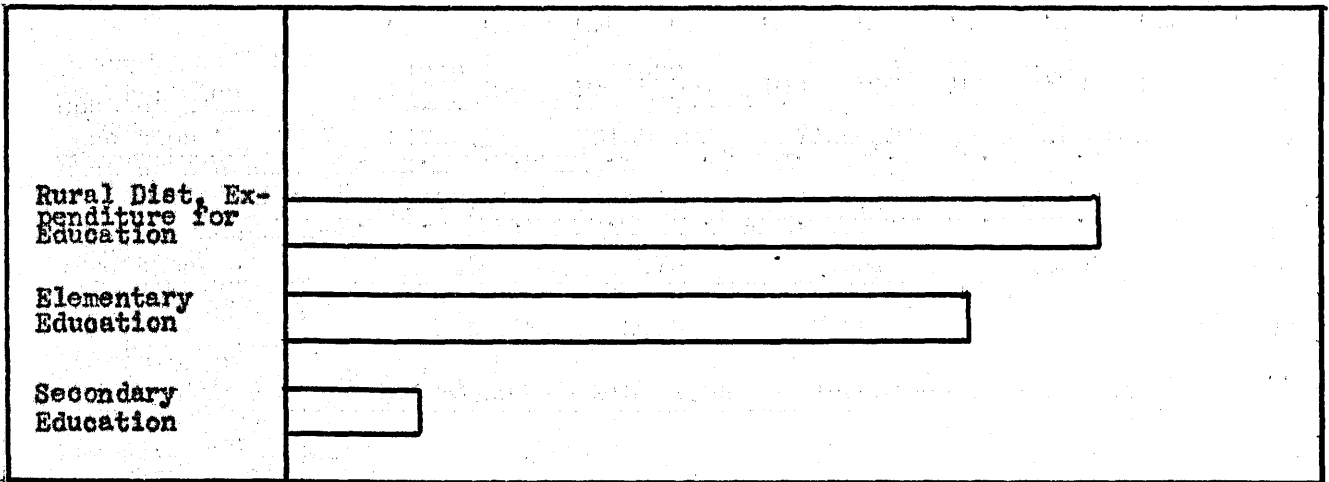


TABLE XXIII

PERCENT OF COSTS OF ELEMENTARY AND SECONDARY EDUCATION IN GRADED DISTRICTS NOT MAINTAINING A HIGH SCHOOL, IS TO THE TOTAL COST OF EDUCATION IN THESE DISTRICTS, FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

Percent of					
Total Amount Spent for	'24	'25	'26	'27	'28
Elementary and Secondary					
Education	100	100	100	100	100
Percent Spent for Elem.					
Education	80.7	86.1	85.9	79.7	78.3
Percent Spent for Secondary					
Education	19.3	13.9	14.1	20.3	21.7
Percent Total Amount Spent for					
Elementary and Secondary Education - - - - -					100
Percent Total Amount Spent for					
Elementary Education - - - - -					82.9
Percent Total Amount Spent					
for Secondary Education - - - - -					17.1

Eighty two and nine-tenths of the total cost of education in these districts for this period was spent for the local school, while 17.1% was used for secondary education. This percentage has been increasing gradually since 1923--1924.

TABLE XXIV

THE TOTAL COST OF EDUCATION IN GRADED SCHOOL DISTRICTS NOT MAINTAINING  
A HIGH SCHOOL

Education, in these districts, costs what it takes to maintain the grade school plus the amount it takes for the assessment under the Barnes law.

This table shows the cost of elementary education; the cost of secondary education; the total cost of both; the valuation of the districts; the levy for secondary education; the levy for elementary education and the total levy. This is taken for the five year period ending June 30, 1928. A five instead of a ten year period is taken for the records up to this time do not separate the amount of money spent for elementary education in districts maintaining high schools from those maintaining high schools.

	1924	1925	1926	1927	1928
Elementary Education	24989.03	45319.52	53751.62	30408.99	24314.62
Secondary Education	5974.94	7311.39	8812.49	7810.79	6728.21
Total for Both Elem. and Secondary Education	30963.97	52630.91	62564.11	38219.78	31042.83
Valuation of Districts	6679665	5415850	6532215	5785770	4983860
Levy for Elem. Education	3.707	8.35	8.25	5.25	4.95
Levy for Secondary Ed.	8.93	1.35	1.35	1.35	1.35
Total Levy	4.6	9.7	9.6	6.6	6.3
Total Expenditures for Elementary Education			178783.78		
Total Expenditures for Secondary Education			36637.82		
Total Expenditures for both Elementary and Secondary Education			215,421.60		

TABLE XXV

THE COST OF SECONDARY EDUCATION IN WILSON COUNTY IN THE DISTRICTS MAINTAINING  
A HIGH SCHOOL WITH THE EXCEPTION OF FREDONIA AND NEODESHA

The actual cost of secondary education in these districts is met by local taxation and by aid received from the county under the operation of the Barnes law.

This table shows the total cost of secondary education; the amount of money received from the rural districts, the high school districts, and the graded districts not maintaining high schools, and other taxable property under the operation of the Barnes law. It also shows the amount of money raised by local taxation for the support of secondary education in these districts. This is taken over a period of five years since the high school and elementary education expense were not separated prior to that time.

	1924	1925	1926	1927	1928
Total Cost of Secondary Education	28984.13	31536.26	37141.77	35966.14	46049.19
Amount of Money received from the Barnes Fund	31237.51	33009.28	38812.24	23572.03	21545.04
Amount of the Barnes Fund Obtained from the Rural Districts	13122.26	13285.85	19979.75	10939.04	10376.25
Amount of Barnes fund Obtained from Districts Maintaining High School	2834.56	2730.45	3089.35	1917.15	1784.31
Amount of Barnes Fund Obtained from Districts Not Maintaining H.S.'s	4552.90	4182.12	6468.37	3655.45	2852.76
Amount of Barnes Fund Received from Other Taxable Property of the County	10727.79	12810.86	9274.77	7060.39	6531.72
Amount Obtained by Local Taxation	7746.62	1473.02	1670.47	12394.11	24504.15

TABLE XXV (Cont.)

Total Cost of Secondary Education - - - - -	189677.49
Total Amount Received from the Barnes Fund - - -	-148176.10
Total Amount of Barnes Fund Received from Rural Districts- - - - -	-67703.15
Amount Received from Grade Schools not Maintaining High Schools - - - - -	21711.60
Graded Districts Maintaining High Schools - - - -	12355.82
Other Taxable Property of the County - - - - -	46405.53
Local Taxation - - - - -	41501.39

The amount of money received from the Barnes Fund in 1924--1926 was sufficient to more than meet the cost of secondary education for this period. Since then the amount of money raised locally for secondary education has been increasing.



TABLE XXVI

THE PERCENTAGE THE AMOUNTS RECEIVED FROM THE VARIOUS SOURCES FOR SECONDARY EDUCATION IS OF THE TOTAL COST OF SECONDARY EDUCATION IN THE HIGH SCHOOL DISTRICTS OF THIS STUDY FOR THE FIVE YEAR PERIOD

ENDING JUNE 30, 1928

	'24	'25	'26	'27	'28
Percent of Total Cost of Secondary Education	100	100	100	100	100
Percent of Money Received from Barnes Fund	80.3	104.6	104.4	65.5	46.8
Total Percent of Barnes Fund	100	100	100	100	100
Percent of Barnes Fund Received from Rural Districts	42.69	40.2	51.5	46.4	47.2
Percent of Barnes Fund Obtained from Districts Maintaining High Schools	9.06	8.2	7.9	8.9	8.3
Percent of Barnes Fund Obtained from Districts not Maintaining H.S.	14.5	12.6	16.6	15.1	13.2
Percent of Barnes Fund Obtained from Other Taxable Property of the County	34.35	59.0	24.	29.6	32.3
Percent of Total Cost of Education Obtained by Local Taxation	19.7			34.5	53.2

Percent of Grand Total of Secondary Education - - - - - 100  
 Percent of Grand Total of Money Received from Barnes Fund - - 78.1  
 Percent of Grand Total of Barnes Fund Received from  
 the Rural Districts - - - - - 45.6  
 Percent of Grand Total of Barnes Fund Obtained from  
 Districts Maintaining High Schools - - - - - 8.5  
 Percent of Grand Total of Barnes Fund Obtained from  
 Districts not Maintaining High Schools - - - - - 14.6  
 Percent of Grand Total of Barnes Fund Obtained from  
 Other Taxable Property of the County - - - - - 31.3  
 Percent of Grand Total Cost of Secondary Education  
 Obtained by Local Taxation - - - - - 21.9

Seventy-eight and one-tenth percent of all the money spent for secondary education for the five year period ending June 30, 1928, was obtained from the Barnes fund.

Forty-five and six-tenths of the Barnes fund was received from the rural districts.

Twenty-one and nine-tenths percent of the total cost of secondary education was raised locally. This was in addition to what was levied by those districts by the Barnes levy. This made a total of 30.97% percent of the total cost of secondary education raised by the local tax levy and the Barnes fund levy.

## CHART LVIII

A COMPARISON OF THE TOTAL AMOUNT OF THE BARNES FUND, AND THE AMOUNT OF IT RECEIVED FROM VARIOUS SOURCES WITH THE TOTAL COST OF SECONDARY EDUCATION FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

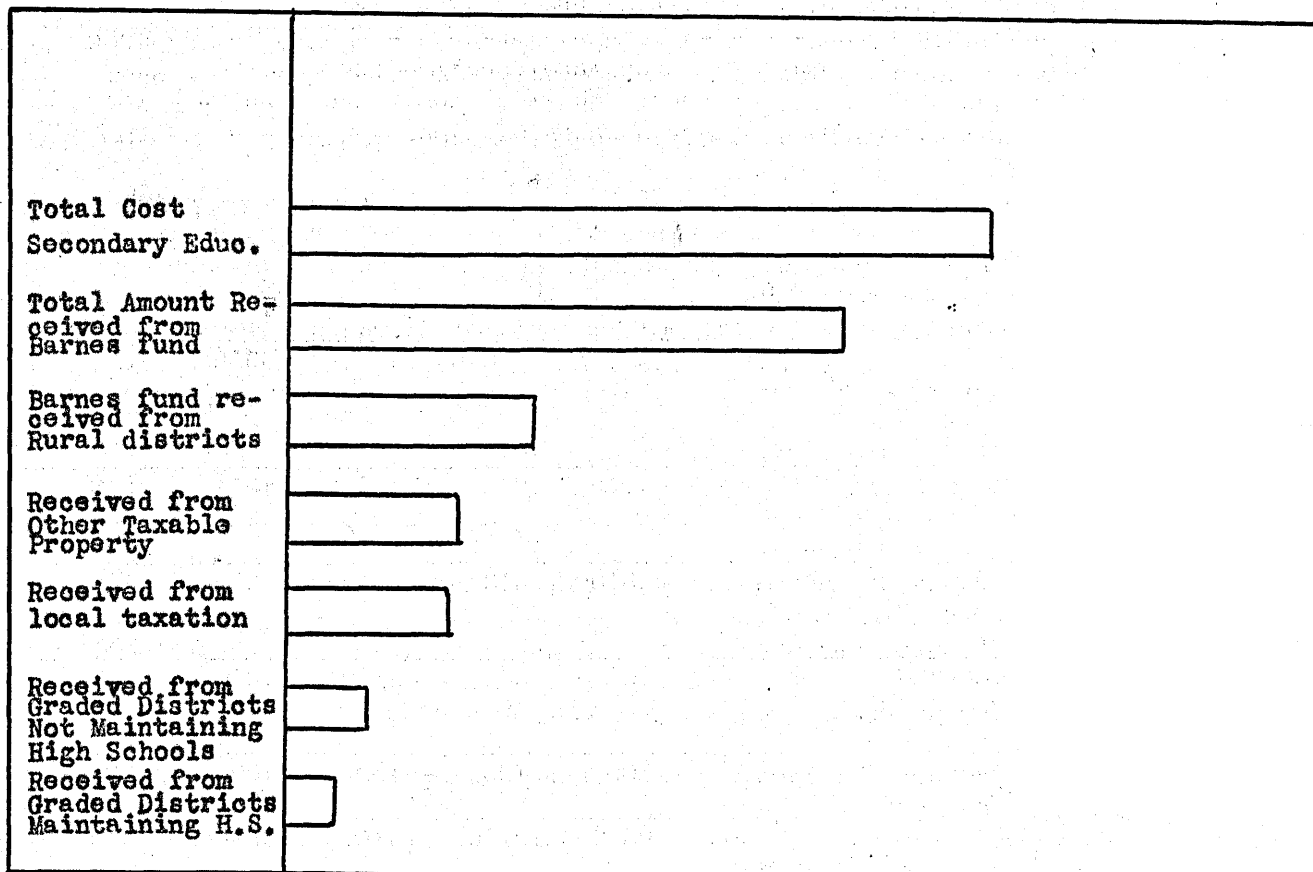


TABLE XXVII

THE PERCENTAGE THE BARNES FUND OBTAINED FROM THE RURAL SCHOOL DISTRICTS, THE GRADED SCHOOL DISTRICTS MAINTAINING HIGH SCHOOL, THE GRADED SCHOOL DISTRICTS NOT MAINTAINING A HIGH SCHOOL AND FROM OTHER TAXABLE PROPERTY OF THE COUNTY IS OF THE TOTAL COST OF SECONDARY EDUCATION FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

	'24	'25	'26	'27	'28
Percent of Total Cost of Secondary Education	100	100	100	100	100
Percent Barnes Fund Obtained from Rural Districts is of Total Cost of Secondary Education	33.8	42.	53.8	30.4	23.1
Percent Barnes Fund Obtained from Graded Districts Maintaining High Schools is of Total Cost of Secondary Education	7.3	9.7	8.2	5.8	3.4
Percent Barnes Fund Obtained from Districts not Maintaining High Schools is of Total Cost of Secondary Education	11.7	13.2	17.4	9.9	6.2
Percent Barnes Fund Obtained from Other Taxable Property is of Total Cost of Secondary Education	27.5	39.7	25	19.1	14.1

Percent Grand Total Cost of Sec. Education - - - - - 100

Percent Total Barnes Fund Obtained from Rural Districts is of Grand Total Cost of Secondary Education - - 35.6

Percent Total Barnes Fund Obtained from Graded Districts Maintaining High Schools is of Grand Total Cost of Secondary Education - - - - - 6.6

Percent Total Barnes Fund Obtained from Graded Districts not Maintaining High Schools is of Total Cost of Secondary Education - - - - - 11.4

Percent Total Barnes Fund Obtained from Other Taxable Property of the County is of Grand Total Cost of Secondary Education - - - - - 24.5

The Barnes levy on taxable property outside the districts of this study raised 24.5% of the fund for the five year period ending June 30, 1928, however, the amount raised by this levy has been decreasing since 1925--1926.

TABLE XXVIII

THE TOTAL AMOUNT EDUCATION COSTS SCHOOL DISTRICTS MAINTAINING HIGH  
SCHOOLS AND ELEMENTARY SCHOOLS

There are three levies made on the valuation of these districts; a levy for the Barnes fund, a levy to support the elementary school and a levy to take up the deficit between what secondary education actually costs and the amount received from the county under the operation of the Barnes law.

Secondary education costs these districts what they actually expend for their secondary schools plus what they contribute to the support of the other secondary schools of the county, through the operation of the Barnes law.

	1924	1925	1926	1927	1928
Cost of Local Secondary Educ.	38984.13	31536.26	37141.77	35966.14	46049.19
Barnes Fund	1079.80	2043.07	1119.58	2292.57	2423.97
Total Cost of Sec. Education	40063.93	33579.33	38261.35	38258.71	48473.16
Amount Received from Barnes Fund	31237.51	33009.28	38812.24	23572.03	21545.04
Net Cost Sec. Ed.	8826.42	570.05	550.89	14686.68	26928.12
Cost of Elementary Education	31568.17	30781.77	31049.20	33084.94	32649.64
Total Cost of Both Sec. and Elem. Ed. to District	40394.59	31351.82	30498.31	47771.62	59577.76
Valuations	4372185	3535940	3117725	3118310	3117245
Levy for Sec. Ed.	2.5	.17	.18	4.7	8.7
Co. Levy for Sec. Ed.	.893	1.35	1.35	1.35	1.35
Total Levy for Sec. Education	3.39	1.5	1.17	6.1	10.1
Levy for Elem. Ed.	7.2	8.68	9.9	10.5	10.4
Total Levy	10.6	10.2	11.1	16.6	20.5
Gross Total Cost of Ed.	71632.10	64361.10	69310.55	71343.65	81122.80
Total Cost of local Secondary Ed.	- - - - -	- - - - -	- - - - -	- - - - -	189677.49
Barnes Fund - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	8958.99
Total Cost of Secondary Education - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	198636.48
Total Amount Received from Barnes Fund - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	148176.10
Total Net Cost of Secondary Ed. - - - p - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	50460.38
Cost of Elementary Education - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	159133.72
Cost of Both Elem. and Sec. Education - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	209593.10
Gross Total Cost of El. and Sec. Ed. - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	257720.20

The amount of money contributed for the support of secondary education during this period was  $1 \frac{1}{5}$  times greater in 1927-28 than it was in 1923-24.

TABLE XXIX

THE PERCENTAGE THE COST OF ELEMENTARY AND SECONDARY EDUCATION IN THE GRADED DISTRICTS MAINTAINING BOTH SECONDARY AND ELEMENTARY SCHOOLS IS OF THE TOTAL AMOUNT SPENT FOR EDUCATION FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

Percent of	'24	'25	'26	'27	'28
Total Cost of Elementary and Secondary Education	100	100	100	100	100
Percent of Cost of Secondary Education to Total Cost	55.8	52.2	55.2	53.6	59.7
Cost of Elementary Education	44.2	47.8	44.8	46.4	40.3

Secondary education cost the most each year of the period.

TABLE XXX

THE PERCENTAGE OF MONEY RAISED BY LOCAL TAXATION FOR SECONDARY EDUCATION IS OF THE TOTAL COST OF SECONDARY EDUCATION FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1928

	'24	'25	'26	'27	'28
Percent of Total Cost of Secondary Education	100	100	100	100	100
Percent Raised by Local Taxation	22	1.7		36.7	55.5
Percent Received by the County	78	9.83	101.4	63.3	44.5

Gross Percent Total Cost of Education - - - - - 100  
 Percent Gross Cost of Secondary Education - - - - - 52.7  
 Percent Cost of Elementary Education - - - - - 47.3

Gross Percent of Total Cost of  
 Secondary Education - - - - - 100  
 Percent Received from the County - - - - - 74.5  
 Percent Raised by Local Taxation - - - - - 25.5

The tendency was to raise more money locally for the support of secondary education.

## CHAPTER V

### CONCLUSIONS

Educational costs in Wilson County ranked third of the expenditures during the ten year period ending June 30, 1928. During this period the county spent  $1 \frac{1}{8}$  times as much for roads as it did for education; its expenditures being slightly heavier. The county spent the most for education during the school years 1924--1926. Expenditures for education increased in 1927--1928 over the 1926-1927 expenditures.

The highest expenditures for roads for any one year were in 1920-1921 when it was nearly four times the amount spent for education. The road expenditures increased slightly in 1927--1928 over the 1926--1927 expenditures and were less than half the amount spent in 1921--1922.

The educational expenditures in the county, the amount spent by the county, the rural and the third class city districts for education are much larger than any one item. The expenditures for education in the county during this period were approximately  $2 \frac{1}{2}$  times as much, as the expenditures for roads and  $4 \frac{1}{10}$  times as much as was spent for bridges.

During the ten year period ending June 30, 1928, the cost of education in the county was greatest in 1924--1925 and 1925-1926, as was true of the educational cost of the county. The same condition existed relative to the costs of education according to the buying power of the dollar in 1913.

The largest number of pupils, based on average daily attendance in the rural and graded schools, was in the years 1921--1923. Since then the average daily attendance has fluctuated with the smallest attendance during the school year 1927--1928. The high school attendance increased gradually from 159 pupils in average daily attendance in 1918--1919 to 383 in 1924--1925. The attendance in 1928 was 315.

The rural schools paid  $1 \frac{3}{4}$  times as much money in actual dollars expended for education in 1927--1928 as in 1918--1919, but according to the buying power of the dollar in 1913, they paid  $2 \frac{1}{10}$  times as much money in 1927--1928 as in 1918--1919.

Education during the school year of 1927--1928 cost the rural schools \$79.13 per pupil in average daily attendance, while the same year the grade schools paid \$56.85 per pupil. Education cost the grade schools \$79.13 per pupil in average daily attendance in 1924--1925, while during the same period it cost the rural schools \$55.43 per pupil. The rural school districts seem to spend more per pupil in average daily attendance than the graded school districts.

Eighty and six-tenth percent of all money levied for education in the rural schools was spent in the local schools while 19.4% was used to support secondary education. Eighty two and nine-tenths percent of all the money levied to support education in the graded schools not maintaining high schools for the five year period ending June 30, 1928, was used to support the local schools while 17.1% was used to support secondary education. Elementary and secondary



school costs were not separated prior to this time.

Seventy eight and one-tenth of the total expenditures during this period for secondary education is obtained from the Barnes fund and 54.6% of this expenditure was received from a levy on the assessed valuation of the rural school districts. Twenty one and nine-tenths percent of all money spent for secondary education was raised by local taxation. In 1927--1928 this amount was 53.2% while in 1924--1926 the amount received from the Barnes fund was sufficient to pay for secondary education.

Twenty four and nine-tenths percent of the Barnes fund was obtained by a tax levy on the assessed valuation of the property outside of the districts of this study.

In 1923--1924 the levy for districts maintaining both elementary and secondary education was 10.6% and by 1927--1928 this amount had doubled. The levy for the grade districts not maintaining high schools was 8.9 mills in 1923--1924, and by 1927--1928 this levy had decreased to 6.3 mills. This was not all due to the cost of secondary education as districts maintaining high schools were in 1927--1928 paying  $2 \frac{1}{4}$  times as much for elementary education as those graded districts not maintaining high schools.

The levy for the rural districts in 1923--1924 was 4.8 mills and by 1927--1928 it had increased approximately 50%.

All educational expenditures reached their highest peak in 1924--1925 and decreased in 1926--1927 with a tendency toward an increase in 1927--1928.

## BIBLIOGRAPHY

Mabel Newcomer. Financial Statistics of Public Education in the United States for 1910--1920.

H.F. Clark. The Cost of the Government in the Support of Education. Bureau of Publications. Teacher's College. Columbia.

Harlan Updegraff. Rural School Survey of N.Y. State. 1922. New York School Survey Report. Volume 3.

Report of the United States Commissioner of Education to the Secretary of the Interior June 30, 1928. Journal of N.E.A. Volume 18. No. 1 Page 35.

W.R. Burgess. Trend in Schools Cost. Department of Education. Russell Sage Foundation.

J.K. Norton. Ability of the State to Support Education. N.E.A. Research Bulletin, Washington, D.C. January, 1926.

J.K. Norton. Can the Nation Afford to Educate Its Children. N.E.A. Research Bulletin. Vol. 6, No. 5. Washington, D.C. November, 1928.